



3015 (01-03-11)

ANNUAL REPORT

OF

Name: THREE LAKES SANITARY DISTRICT NO.1Principal Office: P.O. BOX 325
THREE LAKES, WI 54562For the Year Ended: DECEMBER 31, 2010**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THREE LAKES SANITARY DISTRICT NO.1

Utility Address: P.O. BOX 325
THREE LAKES, WI 54562

When was utility organized? 1/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BECKY BELLMAN

Title: DISTRICT SECRETARY

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 891 - 2859

Fax Number:

Email Address: tlsanitary@yahoo.com

Individual or firm, if other than utility employee, preparing this report:

Name: RANDALL H. BEARD

Title: PARTNER

Office Address: WIPFLI, LLP

43A WEST DAVENPORT ST
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: DALE BRUSS

Title: PRESIDENT

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 546 - 3435

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: WIPFLI, LLP

43A WEST DAVENPORT ST
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/25/2011

Period covered by most recent audit: 1/1/10-12/31/10

Names and titles of utility management including manager or superintendent:

Name: WAYNE RYCHLOCK

Title: OPERATOR

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 546 - 3748

Fax Number: (715) 546 - 3384

Email Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

FRED BONACK, COMMISSIONER

DALE BRUSS, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1954

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Three Lakes Sanitary District #1
Three Lakes, Wisconsin

We have compiled the balance sheets of Three Lakes Sanitary District #1 as of December 31, 2010 and 2009, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary information. Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary information.

The financial statements included in the accompanying Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Wipfli LLP

February 25, 2011
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	153,072	152,182	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	88,147	81,947	2
Depreciation Expense (403)	23,494	23,464	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,640	2,538	5
Total Operating Expenses	114,281	107,949	
Net Operating Income	38,791	44,233	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,791	44,233	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,987	2,302	10
Miscellaneous Nonoperating Income (421)	2,711	(47,335)	11
Total Other Income	4,698	(45,033)	
Total Income	43,489	(800)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,493)	(3,493)	12
Other Income Deductions (426)	3,304	3,304	13
Total Miscellaneous Income Deductions	(189)	(189)	
Income Before Interest Charges	43,678	(611)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,897	11,005	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	9,897	11,005	
Net Income	33,781	(11,616)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	420,414	432,030	20
Balance Transferred from Income (433)	33,781	(11,616)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	454,195	420,414	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	153,072	0	153,072	1
Total (Acct. 400):	153,072	0	153,072	
Operation and Maintenance Expense (401-402):				
Derived	88,147	0	88,147	2
Total (Acct. 401-402):	88,147	0	88,147	
Depreciation Expense (403):				
Derived	23,494	0	23,494	3
Total (Acct. 403):	23,494	0	23,494	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,640	0	2,640	5
Total (Acct. 408):	2,640	0	2,640	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	38,791	0	38,791	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	1,987		1,987	11
Total (Acct. 419):	1,987	0	1,987	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONREGULATED SEWER	9,512	(6,801)	2,711	13
Total (Acct. 421):	9,512	(6,801)	2,711	
TOTAL OTHER INCOME:	11,499	(6,801)	4,698	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,493)	0	(3,493)	14
Total (Acct. 425):	(3,493)	0	(3,493)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	3,304	3,304	15
NONE			0	16
Total (Acct. 426):	0	3,304	3,304	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,493)	3,304	(189)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	9,897	0	9,897	17
Total (Acct. 427):	9,897	0	9,897	
Amortization of Debt Discount and Expense (428):				
NONE			0	18
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	19
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	20
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	21
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	22
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	9,897	0	9,897	
NET INCOME:	43,886	(10,105)	33,781	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	177,922	242,492	420,414	23
Total (Acct. 216):	177,922	242,492	420,414	
Balance Transferred from Income (433):				
Derived	43,886	(10,105)	33,781	24
Total (Acct. 433):	43,886	(10,105)	33,781	
Miscellaneous Credits to Surplus (434):				
NONE			0	25
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	26
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	27
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	28
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	221,808	232,387	454,195	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	153,072	0	0	0	153,072	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	153,072	0	0	0	153,072	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,312,175	1,299,041	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	360,978	333,675	2
Net Utility Plant	951,197	965,366	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	798,344	758,678	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	428,375	415,056	4
Net Nonutility Property	369,969	343,622	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	104,047	102,946	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	474,016	446,568	
CURRENT AND ACCRUED ASSETS			
Cash (131)	268,765	226,545	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	22,996	22,691	15
Other Accounts Receivable (143)	27,353	26,661	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	105,565	106,302	18
Plant Materials and Operating Supplies (154)	6,595	11,340	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	4,750	5,094	23
Interest and Dividends Receivable (171)	770	764	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)		0	26
Total Current and Accrued Assets	436,794	399,397	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,862,007	1,811,331	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	992,264	937,264	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	454,195	420,414	35
Total Proprietary Capital	1,446,459	1,357,678	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	184,182	205,517	38
Total Long-Term Debt	184,182	205,517	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	10,050	11,351	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	2,379	1,050	42
Taxes Accrued (236)	375	1,232	43
Interest Accrued (237)	7,709	8,602	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)	2,735	1,773	46
Total Current and Accrued Liabilities	23,248	24,008	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	208,118	224,128	49
Total Deferred Credits	208,118	224,128	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,862,007	1,811,331	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,299,041	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,131,604	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	174,571	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	6,000				7
Total Utility Plant	1,312,175	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	264,940	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	96,038	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	360,978	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	951,197	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	240,941				240,941	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,494				23,494	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	563				563	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	24,057	0	0	0	24,057	16
Debits during year						17
Book cost of plant retired	58				58	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	58	0	0	0	58	25
Balance end of year (111.1)	264,940	0	0	0	264,940	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	92,734				92,734	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	3,304				3,304	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	3,304	0	0	0	3,304	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	96,038	0	0	0	96,038	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
 2. Other items may be grouped by classes of property.
 3. Describe in detail any investment in sewer department carried in this account.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	758,678	39,666		798,344	1
NONE	0			0	2
Total Nonutility Property (121)	758,678	39,666	0	798,344	
Less accum. prov. depr. & amort. (122)	415,056	13,319		428,375	3
Net Nonutility Property	343,622	26,347	0	369,969	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	6,595	11,340	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	6,595	11,340	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	937,264	1
Changes during year (explain):		
TAX LEVY	55,000	2
Balance end of year	992,264	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
BOARD OF COMMISSIONERS OF PUBLIC LANDS	06/26/2007	03/15/2017	5.24%	184,182	2
Total for Account 224				184,182	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,232	1
Accruals:		
Charged water department expense	2,355	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,355	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,866	7
PSC Remainder Assessment	1,346	8
Other (explain):		
NONE		9
Total payments and other debits	3,212	
Balance end of year	375	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BOARD OF COMMISSIONERS NOTE	8,602	9,897	10,790	7,709	3
Subtotal	8,602	9,897	10,790	7,709	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,602	9,897	10,790	7,709	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPRECIATION SINKING FUND	69,884	3
DEBT RETIREMENT FUND	34,163	4
Total (Acct. 125):	104,047	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,996	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	22,996	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	27,353	* 13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	27,353	
Receivables from Municipality (145):		
TAX LEVY	55,000	* 16
FIRE PROTECTION	38,555	* 17
DELINQUENT ACCOUNTS	12,010	* 18
Total (Acct. 145):	105,565	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	4,750	19
Total (Acct. 165):	4,750	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	45,409	26
REGULATORY LIABILITY - SEWER	162,709	27
Total (Acct. 253):	208,118	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Accounts Receivable (143) is made up of receivables for nonregulated sewer accounts receivable.

Receivables from Municipality (145) is made up of the following:

Tax levy for retirement of bonds...	\$55,000
Public fire protection assessment..	\$38,555
Delinquent water/sewer bills.....	\$12,010

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,128,037	0	0	0	1,128,037	1
Materials and Supplies	8,967	0	0	0	8,967	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	252,940	0	0	0	252,940	4
Customer Advances for Construction					0	5
Regulatory Liability	47,155	0	0	0	47,155	6
NONE					0	7
Average Net Rate Base	836,909	0	0	0	836,909	
Net Operating Income	38,791	0	0	0	38,791	8
Net Operating Income as a percent of						
Average Net Rate Base	4.64%	N/A	N/A	N/A	4.64%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	48,902	0	0	0	48,902	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,493	0	0	0	3,493	3
Other (specify):					0	4
Balance End of Year	45,409	0	0	0	45,409	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	121,500	121,641	1
Total Sales of Water	121,500	121,641	
Other Operating Revenues			
Forfeited Discounts (470)	413	433	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	31,159	30,108	5
Total Other Operating Revenues	31,572	30,541	
Total Operating Revenues	153,072	152,182	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	56,667	55,605	6
General Operating Expenses (680-691)	31,480	26,342	7
Total Operation and Maintenance Expenses	88,147	81,947	
Other Operating Expenses			
Depreciation Expense (403)	23,494	23,464	8
Amortization Expense (404-407)		0	9
Taxes (408)	2,640	2,538	10
Total Other Operating Expenses	26,134	26,002	
Total Operating Expenses	114,281	107,949	
NET OPERATING INCOME	38,791	44,233	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	201	6,258	42,907	5
Commercial (461.2)	83	6,023	29,336	6
Industrial (461.3)				7
Public Authority (461.4)	13	893	7,312	8
Total Metered Sales to General Customers (461)	297	13,174	79,555	
Private Fire Protection Service (462)	4		2,190	9
Public Fire Protection Service (463)	1		39,755	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	302	13,174	121,500	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	39,755	3
NONE		4
Total Public Fire Protection Service (463)	39,755	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	413	6
Other (specify):		
Total Forfeited Discounts (470)	413	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER	2,304	9
ANTENNA RENTALS	28,186	10
Return on net investment in meters charged to sewer department	669	11
Other (specify):		
Total Other Water Revenues (474)	31,159	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474) includes:

Monthly Verizon revenue of \$1,050 for 12 months for a total of \$12,600

Monthly AT&T revenue of \$1,277.48 for 8 months and \$1,328.59 for four months for a total of \$15,534.

Annual revenue from Sonic Net for a total of \$52

Other total of \$2,304 includes:

State of WI Computer Aid... \$73

Insurance Recovery..... \$2,231

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	23,692	22,993	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	5,508	5,923	3
Chemicals (630)	9,201	8,760	4
Supplies and Expenses (640)	8,420	7,818	5
Repairs of Water Plant (650)	8,226	8,386	6
Transportation Expenses (660)	1,620	1,725	7
Total Plant Operation and Maintenance Expenses	56,667	55,605	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,297	6,184	8
Office Supplies and Expenses (681)	3,435	2,959	9
Outside Services Employed (682)	7,675	5,175	* 10
Insurance Expense (684)	2,449	4,114	11
Employees Pensions and Benefits (686)	9,563	7,910	12
Regulatory Commission Expenses (688)	1,061	0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	31,480	26,342	
Total Operation and Maintenance Expenses	88,147	81,947	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

682: During 2010 the district had a water tower inspection performed and also incurred costs related to applying for a rate increase.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security		2,355	2,281	3
PSC Remainder Assessment		285	257	4
Other (specify): NONE			0	5
Total tax expense		2,640	2,538	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	5,160				5,160	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	53,026				53,026	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	58,186	0	0	0	58,186	
PUMPING PLANT						
Land and Land Rights (320)	606				606	11
Structures and Improvements (321)	17,610				17,610	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	25,541				25,541	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,566				8,566	16
Total Pumping Plant	52,323	0	0	0	52,323	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,145				9,145	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,145	0	0	0	9,145	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	525				525	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	500,000				500,000	24
Transmission and Distribution Mains (343)	421,124				421,124	25
Services (345)	5,593				5,593	26
Meters (346)	23,700	2,996	58		26,638	27
Hydrants (348)	32,478				32,478	28

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	983,420	2,996	58	0	986,358	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	11,812	512			12,324	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	7,381				7,381	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,203	3,684			5,887	41
Total General Plant	21,396	4,196	0	0	25,592	
Total utility plant in service directly assignable	1,124,470	7,192	58	0	1,131,604	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,124,470	7,192	58	0	1,131,604	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	143,655				143,655	25
Services (345)	30,916				30,916	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	174,571	0	0	0	174,571	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	174,571	0	0	0	174,571	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	174,571	0	0	0	174,571	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,461	3,461	1
February			3,660	3,660	2
March			3,370	3,370	3
April			2,654	2,654	4
May			2,988	2,988	5
June			2,364	2,364	6
July			1,785	1,785	7
August			1,582	1,582	8
September			1,578	1,578	9
October			3,033	3,033	10
November			1,375	1,375	11
December			1,211	1,211	12
Total annual pumpage	0	0	29,061	29,061	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	29,061	2
Less: Gallons (000's) used in the treatment process:	100	3
Subtotal: Gallons (000's) entering distribution system:	28,961	4
Less: Gallons (000's) sold (Revenue Water):	13,174	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	15,787	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,000	8
Gallons (000's) used for fire protection:	100	9
Gallons (000's) used to prevent freezing of distribution system:	3,200	10
Gallons (000's) used for other system uses:	1,500	11
Subtotal Authorized System Uses:	5,800	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	6,000	14
Gallons (000's) lost due to service leaks or breaks:	100	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,000	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	1,887	18
Subtotal Water Losses:	9,987	19
Percentage of water entering distribution system sold:	45%	20
Percentage of Real and Apparent Losses:	34%	21
If water losses exceed 25%, indicate causes:		22
Large losses incurred due to a main break.		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
The main break was fixed.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,601	29
Date of maximum: 10/21/2010		30
Cause of maximum: Tower inspection and cleaning		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	17	33
Date of minimum: 10/13/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	37,949	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	480	43
Outside municipality?	0	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2 - 1861 S MICHIGAN ST	#2	72	12	433,440	Yes	1
WELL #3 - 6911 E SCHOOL ST	#3	63	12	331,200	Yes	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3		1
Location	1861 S MICHIGAN ST	6911 E SCHOOL ST		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1998	1974		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	350	220		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		9
Year Installed	1998	1974		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	25	20		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NEW TOWER 1998			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1998			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	150			6
Total capacity in gallons (actual)	150,000			7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			10
Points of application (wellhouse, central facilities, booster station, other)	OTHER			11
Filters, type (gravity, pressure, other, none)	NONE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5226			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	N			15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	3.000	4,463				4,463	1
M	D	6.000	15,650				15,650	2
M	D	8.000	6,385				6,385	3
M	D	12.000	3,736				3,736	4
Total Within Municipality			30,234	0	0	0	30,234	
M	D	12.000	133				133	5
Total Outside of Municipality			133	0	0	0	133	
Total Utility			30,367	0	0	0	30,367	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	200				200	9	1
M	1.000	39				39		2
M	1.250	13				13		3
M	1.500	11				11		4
M	2.000	6				6		5
M	3.000	1				1		6
M	4.000	1				1		7
M	6.000	4				4		8
Total Utility		275	0	0	0	275	9	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	253	18	1		270	11	1
1.000	34	4			38	0	2
1.500	8				8	0	3
2.000	3				3	0	4
3.000	1				1	0	5
Total:	299	22	1	0	320	11	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	182	53	0	4	0	31	270	1
1.000	11	16	0	6	0	5	38	2
1.500	0	8	0	0	0	0	8	3
2.000	0	0	0	3	0	0	3	4
3.000	0	1	0	0	0	0	1	5
Total:	193	78	0	13	0	36	320	

METERS

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	126
Number of distribution valves operated during year:	100

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	Location (a)	Customers End of Year (b)
<hr/>		
Oneida	County	
	Towns	
	THREE LAKES	480
	Total Towns:	480
Total Oneida	County:	480
<hr/>		
Total Company:		480