



3015 (01-03-11)

ANNUAL REPORT

OF

Name: BLUFFVIEW SANITARY DISTRICTPrincipal Office: S7559 HWY 12, APT A-9
NORTH FREEDOM, WI 53951For 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: BLUFFVIEW SANITARY DISTRICT

Utility Address: S7559 HWY 12, APT A-9
NORTH FREEDOM, WI 53951

When was utility organized? 6/6/2005

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE RAZIN

Title: CLERK

Office Address:

S7559 HWY 12 APT. A-9
NORTH FREEDOM, WI 53951

Telephone: (608) 643 - 7930

Fax Number:

Email Address: bluffsd@merr.com

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

Name: KATHRYN CARTWRIGHT

Title: RURAL DEVELOPMENT SPECIALIST

Office Address: WISCONSIN COMMUNITY ACTION PROGRAM

1310 MENDOTA ST., SUITE 107
MADISON, WI 53714

Telephone: (608) 244 - 4397

Fax Number: (608) 244 - 4064

Email Address: kcartwright@wiscap.org

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

Name: JEFF LITTLE

Title: PRESIDENT

Office Address:

S7559 HIGHWAY 12 APT A-9
NORTH FREEDOM, WI 53951

Telephone: (608) 643 - 8161

Fax Number:

Email Address: litljb@merr.com

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: ROBIN MEIER

Title: ACCOUNTANT

Office Address: WEGNER LLP

123 2ND STREET
BARABOO, WI 53913

Telephone: (608) 356 - 3966

Fax Number:

Email Address: robin.meier@wegnercpas.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: KELLY ZIMMER

Title: CONTRACT OPERATOR

Office Address:

1230 SOUTH BOULEVARD
BARABOO, WI 53913

Telephone: (608) 355 - 8864

Fax Number:

Email Address: kzimmer@msa-ps.com

Name of utility commission/committee: BLUFFVIEW SANITARY DISTRICT BOARD

Names of members of utility commission/committee:

- MR JEFF LITTLE, PRESIDENT
- MS LUCY REMPAS, COMMISSIONER
- MS LISA RUTKOWSKI, COMMISSIONER

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? NO

Date of Ordinance:

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)? YES

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

Firm Name: MSA PROFESSIONAL SERVICES
1230 SOUTH BLVD
BARABOO, WI 53913-2791

Contact Person: THOMAS M FITZWILLIAMS

Title: PROJECT MANAGER

Telephone: (608) 355 - 8864

Fax Number: (608) 356 - 2770

Email Address: tomf@msa-ps.com

Contract/Agreement beginning-ending dates: 8/1/2010 7/31/2011

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

Company provides operation and maintenance services for the water system and the wastewater treatment plant.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The current utility clerk has resigned, and the Sanitary District will have a new utility clerk in 2011.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	45,947	60,339	* 1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	41,593	23,891	2
Depreciation Expense (403)	3,020	2,581	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	543	487	5
Total Operating Expenses	45,156	26,959	
Net Operating Income	791	33,380	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	791	33,380	
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)	7,709	26	10
Miscellaneous Nonoperating Income (421)	43,335	27,586	11
Total Other Income	51,044	27,612	
Total Income	51,835	60,992	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	9,243	9,243	13
Total Miscellaneous Income Deductions	9,243	9,243	
Income Before Interest Charges	42,592	51,749	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,796	5,475	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	16,796	5,475	
Net Income	25,796	46,274	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	498,280	452,006	20
Balance Transferred from Income (433)	25,796	46,274	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)	524,076	498,280	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

Account 400--2010 revenues were 76% of 2009 revenues because 2009 revenues included collectior
of past-due accounts from prior years.

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	45,947	0	45,947	1
Total (Acct. 400):	45,947	0	45,947	
Operation and Maintenance Expense (401-402):				
Derived	41,593	0	41,593	2
Total (Acct. 401-402):	41,593	0	41,593	
Depreciation Expense (403):				
Derived	3,020	0	3,020	3
Total (Acct. 403):	3,020	0	3,020	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	543	0	543	5
Total (Acct. 408):	543	0	543	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	791	0	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		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME--ASSESSMENTS	7,691	0	7,691	11
SHORT-TERM CD	18		18	12
Total (Acct. 419):	7,709	0	7,709	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
FINANCE CHARGES	18,220	0	18,220	14
PENALTY CHARGES	8,724	0	8,724	15
NONREGULATED SEWER INCOME	16,376	0	16,376	16

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONSUFFICIENT FUNDS CHARGES	15		15	17
Total (Acct. 421):	43,335	0	43,335	
TOTAL OTHER INCOME:	51,044	0	51,044	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	0	0	0	18
NONE	0		0	19
Total (Acct. 425):	0	0	0	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	9,243	9,243	20
NONE	0		0	21
Total (Acct. 426):	0	9,243	9,243	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	9,243	9,243	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	16,796	0	16,796	22
Total (Acct. 427):	16,796	0	16,796	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	23
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	16,796	0	16,796	
NET INCOME:	35,039	(9,243)	25,796	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	373,091	125,189	498,280	28
Total (Acct. 216):	373,091	125,189	498,280	

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				
Balance Transferred from Income (433):				
Derived	35,039	(9,243)	25,796	29
Total (Acct. 433):	35,039	(9,243)	25,796	
Miscellaneous Credits to Surplus (434):				
NONE	0		0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0		0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0		0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	408,130	115,946	524,076	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	45,947	0	0	0	45,947	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	45,947	0	0	0	45,947	

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)	*	1
Water	0.0	*	1
Electric			2
Gas			3
Sewer	0.0	*	4

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

If number of employees in a regulated department is zero, please explain.

Bluffview S.D. contracts with MSA Environmental Services to provide a contract operator.
Therefore, there are no water or sewer employees.

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	473,992	464,299	* 1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	42,374	34,911	2
Net Utility Plant	431,618	429,388	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	157,385	86,271	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	157,385	86,271	
CURRENT AND ACCRUED ASSETS			
Cash (131)	61,883	23,809	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)	6,683	50,953	15
Other Accounts Receivable (143)	6,683	50,952	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	468	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
Total Current and Accrued Assets	75,717	125,714	
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	664,720	641,373	

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)	0	0	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	524,076	498,280	35
Total Proprietary Capital	524,076	498,280	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	134,562	139,239	38
Total Long-Term Debt	134,562	139,239	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,092	1,800	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	968	1,008	43
Interest Accrued (237)	(110)	1,046	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	132	0	* 46
Total Current and Accrued Liabilities	6,082	3,854	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	0	0	49
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	664,720	641,373	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

Account 242--Miscellaneous Liability--This was for an unclaimed paycheck for the previous operator.

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	464,299	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)	96,893	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	377,099	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)					7
Total Utility Plant	473,992	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)	9,531	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	32,843	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	42,374	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	431,618	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)	8,511				8,511	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,020				3,020	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	3,020	0	0	0	3,020	16
Debits during year						17
Book cost of plant retired	2,000				2,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,000	0	0	0	2,000	25
Balance end of year (111.1)	9,531	0	0	0	9,531	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)	26,400				26,400	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	9,243				9,243	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	9,243	0	0	0	9,243	16
Debits during year						17
Book cost of plant retired	2,800				2,800	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,800	0	0	0	2,800	25
Balance end of year (111.2)	32,843	0	0	0	32,843	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
NONE	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

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)	196	0 *	2
Sewer utility (154)	272	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	468	0	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

Account 154--the district purchased supplies in 2010.

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

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	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
Total Bonds (Account 221):				<u><u>0</u></u>	

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%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN 02007091.01	06/12/2007	03/15/2012	5.00%	31,840	2
DOUBLE R AND ASSOCIATES	11/30/2006	11/30/2007	7.00%	39,067	3
STATE TRUST FUND LOAN 02006097.01	12/18/2006	03/15/2021	5.00%	63,655	4
Total for Account 224				134,562	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,008	1
Accruals:		
Charged water department expense	168	2
Charged electric department expense		3
Charged sewer department expense	335	4
Other (explain):		
NONE		5
Total Accruals and other credits	503	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	479	7
PSC Remainder Assessment	64	8
Other (explain):		
NONE		9
Total payments and other debits	543	
Balance end of year	968	

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)					
NONE	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)					
DOUBLE R & ASSOCIATES	(3,245)	13,015	12,224	(2,454)	3
STATE TRUST FUND 02007091.01	1,402	1,405	2,332	475	4
STATE TRUST FUND 02006097.01	2,889	2,376	3,396	1,869	5
Subtotal	1,046	16,796	17,952	(110)	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	1,046	16,796	17,952	(110)	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
ASSESSMENTS RECEIVABLE	157,385	* 2
Total (Acct. 124):	157,385	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,683	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	6,683	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,683	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE	0	14
Total (Acct. 143):	6,683	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	0	23
NONE		24
Total (Acct. 253):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

Account 124--Assessments Receivable includes:

Assessments on Tax Role	\$31,890.41
Delinquent Special Assessments	\$95,958.87
Assessments Receivable	\$29,452.53

Total	\$157,301.81
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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.

Sanitary District emphasized collections of sewer revenues in 2010, resulting in \$6683.

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)	93,546	0	0	0	93,546	1
Materials and Supplies	98	0	0	0	98	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (111.1)	9,021	0	0	0	9,021	4
Customer Advances for Construction	0				0	5
Regulatory Liability	0	0	0	0	0	6
NONE	0				0	7
Average Net Rate Base	84,623	0	0	0	84,623	
Net Operating Income	791	0	0	0	791	8
Net Operating Income as a percent of						
Average Net Rate Base	0.93%	N/A	N/A	N/A	0.93%	

**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	0	0	0	0	0	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	0	0	0	0	3
Other (specify):						
NONE					0	4
Balance End of Year	0	0	0	0	0	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No changes have occurred during the year.

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)	45,818	60,339	* 1
Total Sales of Water	45,818	60,339	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	129	0	* 5
Total Other Operating Revenues	129	0	
Total Operating Revenues	45,947	60,339	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	14,634	10,535	6
General Operating Expenses (680-691)	26,959	13,356	7
Total Operation and Maintenance Expenses	41,593	23,891	
Other Operating Expenses			
Depreciation Expense (403)	3,020	2,581	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	543	487	10
Total Other Operating Expenses	3,563	3,068	
Total Operating Expenses	45,156	26,959	
NET OPERATING INCOME	791	33,380	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

Account 474--Other Water Revenues--amount reflects the write-off of old outstanding checks from prior years that may have been issued twice. In 2010 this was a refund of a duplicate payment from a prior year.

Account 400--2010 revenues were 76% of 2009 revenues because 2009 revenues included collector of past-due accounts from prior years.

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)		0	0	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)	17	832	5,022	5
Commercial (461.2)	15	11,522	40,796	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	32	12,354	45,818	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	0		0	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	32	12,354	45,818	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NOT APPLICABLE	0	0	1
Total		0	0	

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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	0	3
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	0	6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WRITE OFF OF OLD OUTSTANDING CHECK FROM PRIOR YEAR	129	9
Return on net investment in meters charged to sewer department	0	10
Other (specify):		
Total Other Water Revenues (474)	129	

OTHER OPERATING REVENUES (WATER)

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

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

The Sanitary District does not provide public fire protection services.

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)	0	3,756	*	1
Purchased Water (610)	0	0	*	2
Fuel or Power Purchased for Pumping (620)	3,241	4,020	*	3
Chemicals (630)	0	0		4
Supplies and Expenses (640)	196	0	*	5
Repairs of Water Plant (650)	11,197	2,759	*	6
Transportation Expenses (660)	0	0		7
Total Plant Operation and Maintenance Expenses	14,634	10,535		
GENERAL OPERATING EXPENSES				
Administrative and General Salaries (680)	7,333	2,191	*	8
Office Supplies and Expenses (681)	6,949	2,650	*	9
Outside Services Employed (682)	10,701	5,914	*	10
Insurance Expense (684)	1,976	2,601	*	11
Employees Pensions and Benefits (686)	0	0		12
Regulatory Commission Expenses (688)	0	0		13
Miscellaneous General Expenses (689)	0	0		14
Uncollectible Accounts (690)	0	0		15
Customer Service and Informational Expenses (691)	0	0		16
Total General Operating Expenses	26,959	13,356		
Total Operation and Maintenance Expenses	41,593	23,891		

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The District spent \$3,241 for pumping expenses. Based on their use of 29,700 kWh, they paid \$.1091/kWh.

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.

Account 600, Salaries, was \$0 in 2010 because they did not employ an operator. O&M was done by an outside contractor.

Account 610--the Sanitary District does not purchase water.

Account 620--Fuel purchased in 2010 was less than 2009 because the district pumped 7.6% less water in 2010.

Account 640--Supplies--increased because the district purchased supplies in 2010.

Account 650--Repairs--The District replaced the pump at Bluffview well #1.

General Operations:

Account 680--Admin Salaries were greater in 2010 because the Clerk was full-time in 2010 (part-time in 2009)

Account 681--Office Supplies--2010 office expenses includes \$5200 for office rent. Office rent (\$4800) was inadvertently excluded in 2009.

Account 682--Outside Services--higher in 2010 because it includes \$8708.10 for the water portion of the Engineer Firm's contract to operate the water system.

Account 684--Insurance--Lower in 2010 because the district no longer employs a full-time operator and the insurance only covers office workers.

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		479	430	3
PSC Remainder Assessment		64	57	4
Other (specify): NONE			0	5
Total tax expense		543	487	

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)	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)	1,100				1,100	8
Supply Mains (316)	33,222				33,222	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	34,322	0	0	0	34,322	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	32,378				32,378	12
Other Power Production Equipment (323)	7,300	0	0		7,300	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,000	8,693	2,000		8,693	16 *
Total Pumping Plant	41,678	8,693	2,000	0	48,371	
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)	2,100				2,100	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,100	0	0	0	2,100	
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)	0				0	25
Services (345)	4,000				4,000	26
Meters (346)	7,000				7,000	27
Hydrants (348)	1,100				1,100	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	12,100	0	0	0	12,100	
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	90,200	8,693	2,000	0	96,893	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	90,200	8,693	2,000	0	96,893	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions, Account 300 (or 300.1), is nonzero, please explain.

During 2010 the S.D. pulled and replaced Bluffview #1 Potable Well pump, wiring and tubing for testing the static level of the water in the well. This was recorded in Account 328.

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

During 2010, the S.D. pulled and replaced Bluffview #1 Potable Well pump. The old pump was retired and is recorded under Account 328.

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)	1,000				1,000	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)	149,600				149,600	8
Supply Mains (316)	42,594				42,594	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	193,194	0	0	0	193,194	
PUMPING PLANT						
Land and Land Rights (320)	200				200	11
Structures and Improvements (321)	41,600				41,600	12
Other Power Production Equipment (323)	10,100				10,100	13
Electric Pumping Equipment (325)	3,000				3,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,800	5,800	2,800		5,800	16 *
Total Pumping Plant	57,700	5,800	2,800	0	60,700	
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)	3,000				3,000	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,000	0	0	0	3,000	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,000				1,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	8,000				8,000	24
Transmission and Distribution Mains (343)	89,103				89,103	25
Services (345)	10,200				10,200	26
Meters (346)	1,800				1,800	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)	10,102				10,102	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	120,205	0	0	0	120,205	
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	374,099	5,800	2,800	0	377,099	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	374,099	5,800	2,800	0	377,099	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Additions, Account 300 (or 300.1), is nonzero, please explain.

Account 328--U.S. Badger Army Ammunition Plant replaced the pump in the Badger Potable Well,
contributing the \$5800 in cost to the district.

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			1,972	1,972	1
February			1,358	1,358	2
March			1,363	1,363	3
April			1,224	1,224	4
May			1,254	1,254	5
June			1,314	1,314	6
July			1,417	1,417	7
August			1,476	1,476	8
September			1,266	1,266	9
October			1,337	1,337	10
November			1,262	1,262	11
December			1,471	1,471	12
Total annual pumpage	0	0	16,714	16,714	

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):	16,714	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	16,714	4
Less: Gallons (000's) sold (Revenue Water):	12,354	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	4,360	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	0	8
Gallons (000's) used for fire protection:	0	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	2,478	11
Subtotal Authorized System Uses:	2,478	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	408	14
Gallons (000's) lost due to service leaks or breaks:	0	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	1,474	18
Subtotal Water Losses:	1,882	19
Percentage of water entering distribution system sold:	74%	20
Percentage of Real and Apparent Losses:	11%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		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.)	134	29
Date of maximum: 01/13/2010		30
Cause of maximum: water main break from 1/8-1/14/10		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	24	33
Date of minimum: 06/15/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	29,700	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?	650	43
Outside municipality?	35	44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

"Gallons used for other system uses" reflects water used at Badger Army Ammunition Plant. Under the well lease agreement with Badger Army Ammunition Plant, the Sanitary District can not charge Badger for water until well ownership is transferred to Bluffview.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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)	
BLUFFVIEW WELL	BG906	280	8	288,000	Yes	1
BADGER POTABLE WELL	AT090	435	12	118,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

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	BADGER WELL PUMP	BLUFFVIEW WELL		1
Location	BADGER ARMY PLANT	BLUFFVIEW		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	GRUNDFOSS	BERKELEY PUMPS		5
Year Installed	2007	2010		6
Type	CENTRIFUGAL	SUBMERSIBLE		7
Actual Capacity (gpm)	52	200		8
Pump Motor or Standby Engine Mfr	FRANKLIN	BERKELEY PUMPS		10
Year Installed	2007	2010		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	25		13
Footnotes				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				25
Type				26
Horsepower				27
Footnotes				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	BADGER PRESSURE TANK	HYDROPNEUMATIC TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1989	1960		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	15,000	3,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

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			Adjustments Increase or (Decrease) (g)	End of Year (h)		
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	6.000	7,706	0	0		7,706	*	1
P	D	6.000	475	0	0		475	*	2
M	T	8.000	3,912	0	0		3,912	*	3
P	T	8.000	237	0	0		237	*	4
Total Within Municipality			12,330	0	0	0	12,330		
Total Utility			12,330	0	0	0	12,330		

WATER MAINS

Water Mains (Page W-21)

General footnotes

No water main was added or retired in 2010

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	21	0	0		21	0	*	1
M	1.000	1	0	0		1	0	*	2
M	1.500	9	0	0		9	0	*	3
M	2.000	1	0	0		1	0	*	4
Total Utility		32	0	0	0	32	0		

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

No services were added or retired in 2010.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All of the services were in use during 2010.

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)	*	1
0.750	21	0	0		21	0	*	1
1.000	1	0	0		1	0	*	2
1.500	9	0	0		9	0	*	3
2.000	1	0	0		1	0	*	4
Total:	32	0	0	0	32	0		

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)		
0.750	18	3	0	0	0	0	21	*	1
1.000	0	1	0	0	0	0	1	*	2
1.500	0	9	0	0	0	0	9	*	3
2.000	0	1	0	0	0	0	1	*	4
Total:	18	14	0	0	0	0	32		

METERS

Meters (Page W-23)

General footnotes

No meters were added or retired in 2010.

If Tested During Year column total is zero, please explain.

The Sanitary District tests meters 1" or smaller every 10 years. The 10 years testing date is in 2011.

Explain program for replacing or testing meters 1" or smaller.

Meters 1" or smaller are tested every 10 years, which will be 2011.

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.

No--station meters are not being tested every two years.

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			0
Within Municipality	0	0			0
Total Fire Hydrants	0	0	0	0	0
Flushing Hydrants					
	0	0			0
Total Flushing Hydrants	0	0	0	0	0

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:	0
Number of distribution system valves end of year:	0
Number of distribution valves operated during year:	0

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

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.
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