



3013 (02-05-09)

ANNUAL REPORT

OF

Name: BELLEVUE WATER UTILITY

Principal Office: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

For the Year Ended: DECEMBER 31, 2008

**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.

SIGNATURE PAGE

I KAREN SIMONS of
(Person responsible for accounts)

BELLEVUE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2009
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVUE WATER UTILITY

Utility Address: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

When was utility organized? 4/2/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN SIMONS

Title: CLERK/TREASURER

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225 EXT 303

Fax Number: (920) 468 - 4039

Email Address: Ksimons@bellevue-wi.com

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

Name: JAY MCMAHON CPA

Title: MANAGER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4265 EXT

Fax Number: (920) 617 - 2498

Email Address: jay.mcmahon@schencksolutions.com

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

Name: CRAIG BEYL

Title: VILLAGE PRESIDENT

Office Address:

2828 ALLOUEZ AVE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 569 - 1876

Email Address: bellevue@villageofbellevue.org

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: JAY MCMAHON CPA

Title: MANAGER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4265

Fax Number: (920) 617 - 2498

Email Address: jay.mcmahon@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/2/2008

Period covered by most recent audit: 12/31/07

Names and titles of utility management including manager or superintendent:

Name: BIL BALKE

Title: PUBLIC WORKS DIRECTOR

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

Email Address: BillB@villageofbellevue.org

Name: GLEN SIMONSON

Title: STREETS SUPERINTENDENT

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

Email Address: GlenS@villageofbellevue.org

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

- CRAIG BEYL, PRESIDENT
- JILL BIELINSKI, TRUSTEE
- KEVIN BRENNEN, TRUSTEE
- DAVE KASTER, TRUSTEE
- STEVE SOUKUP, TRUSTEE

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)? 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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,816,876	2,800,232	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,292,557	2,212,512	2
Depreciation Expense (403)	103,420	129,230	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	180,189	172,396	5
Total Operating Expenses	2,576,166	2,514,138	
Net Operating Income	240,710	286,094	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	240,710	286,094	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	275	285	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,204	38,453	10
Miscellaneous Nonoperating Income (421)	387,480	232,875	11
Total Other Income	418,959	271,613	
Total Income	659,669	557,707	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(57,867)	(57,867)	12
Other Income Deductions (426)	167,730	111,676	13
Total Miscellaneous Income Deductions	109,863	53,809	
Income Before Interest Charges	549,806	503,898	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	81,206	84,414	14
Amortization of Debt Discount and Expense (428)	5,944	5,008	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	87,150	89,422	
Net Income	462,656	414,476	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,011,352	7,592,986	20
Balance Transferred from Income (433)	462,656	414,476	21
Miscellaneous Credits to Surplus (434)	0	3,890	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)	8,474,008	8,011,352	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,816,876	0	2,816,876	1
Total (Acct. 400):	2,816,876	0	2,816,876	
Operation and Maintenance Expense (401-402):				
Derived	2,292,557	0	2,292,557	2
Total (Acct. 401-402):	2,292,557	0	2,292,557	
Depreciation Expense (403):				
Derived	103,420	0	103,420	3
Total (Acct. 403):	103,420	0	103,420	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	180,189	0	180,189	5
Total (Acct. 408):	180,189	0	180,189	
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:	240,710	0	240,710	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	275	0	275	8
Total (Acct. 415-416):	275	0	275	
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 INCOME	31,204		31,204	11
Total (Acct. 419):	31,204	0	31,204	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		150,466	150,466	12
IMPACT FEES	0	39,728	39,728	13
TRANSFER FROM MUNICIPALITY	195,622	0	195,622	14

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
TAX LEVY	1,664		1,664	15
Total (Acct. 421):	197,286	190,194	387,480	
TOTAL OTHER INCOME:	228,765	190,194	418,959	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(57,867)	0	(57,867)	16
NONE			0	17
Total (Acct. 425):	(57,867)	0	(57,867)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	167,730	167,730	18
NONE			0	19
Total (Acct. 426):	0	167,730	167,730	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(57,867)	167,730	109,863	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	81,206	0	81,206	20
Total (Acct. 427):	81,206	0	81,206	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT EXPENSE	5,944		5,944	21
Total (Acct. 428):	5,944	0	5,944	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	87,150	0	87,150	
NET INCOME:	440,192	22,464	462,656	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,135,528	6,875,824	8,011,352	26
Total (Acct. 216):	1,135,528	6,875,824	8,011,352	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	440,192	22,464	462,656	27
Total (Acct. 433):	440,192	22,464	462,656	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,575,720	6,898,288	8,474,008	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	275				275	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	275	0	0	0	275	

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	2,816,876	0	0	0	2,816,876	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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	825				825	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,816,051	0	0	0	2,816,051	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	230,939	0	230,939	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	230,939	0	230,939	

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	5.0	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)	14,532,627	14,275,164	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,890,443	2,606,379	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,642,184	11,668,785	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,507,870	1,489,281	8
Sinking Funds (125)	327,998	456,704	9
Depreciation Fund (126)	249,274		10
Other Special Funds (128)	0		11
Total Other Property and Investments	2,085,142	1,945,985	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,459,222	752,537	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	395,534	366,640	17
Other Accounts Receivable (143)	13,334	6,867	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	352,118	3,561,369	20
Plant Materials and Operating Supplies (154)	35,984	34,536	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,256,192	4,721,949	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,095	24,166	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	18,095	24,166	
Total Assets and Other Debits	16,001,613	18,360,885	

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)	1,713,401	1,713,401	35
Appropriated Earned Surplus (215)	259,168	259,168	36
Unappropriated Earned Surplus (216)	8,474,008	8,011,352	37
Total Proprietary Capital	10,446,577	9,983,921	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	2,598,686	2,587,717	40
Total Long-Term Debt	2,598,686	2,587,717	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	198,980	161,513	42
Payables to Municipality (233)	928,044	3,764,212	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	36,713	33,527	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	922,257	901,883	48
Total Current and Accrued Liabilities	2,085,994	4,861,135	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	870,356	928,112	51
Total Deferred Credits	870,356	928,112	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	16,001,613	18,360,885	

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	14,275,164	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)	4,229,333	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,072,986	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
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	230,308				8
Total Utility Plant	14,532,627	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)	1,065,647	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,824,796	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,890,443	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	11,642,184	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)	990,461				990,461	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	103,420				103,420	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,789				19,789	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	123,209	0	0	0	123,209	16
Debits during year						17
Book cost of plant retired	6,875				6,875	18
Cost of removal	0				0	19
Other debits (specify):						20
Reclassify 2006 Contr Water Tower	41,148				41,148	21
					0	22
					0	23
					0	24
Total debits	48,023	0	0	0	48,023	25
Balance end of year (111.1)	1,065,647	0	0	0	1,065,647	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)	1,615,918				1,615,918	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	167,730				167,730	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				0	10
Other credits (specify):						11
Adj for 2006 Contr Water Tower	41,148				41,148	12
					0	13
					0	14
					0	15
Total credits	208,878	0	0	0	208,878	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	1,824,796	0	0	0	1,824,796	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)	
Nonregulated sewer plant	0			0	1
LAND AND LAND RIGHTS	0			0	2
COLLECTION SEWERS	0			0	3
SERVICE LATERALS	0			0	4
PUMP STATION EQUIPMENT	0			0	5
STRUCTURES & IMPROVEMENTS	0			0	6
OFFICE FURNITURE & EQUIPMENT	0			0	7
COMPUTER EQUIPMENT	0			0	8
OTHER GENERAL EQUIPMENT	0			0	9
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	10
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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	35,984	34,536
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	35,984	34,536

**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)				
2001 NOTE ISSUANCE COSTS	1,163	428	0	1
2003 NOTE ISSUANCE COSTS	602	428	3,014	2
2004 LOSS ON ADVANCED REFUNDING	1,778	428	1,779	3
2004A NOTE ISSUANCE COSTS	1,845	428	11,073	4
2004B NOTE ISSUANCE COSTS	490	428	491	5
2007 NOTE ISSUANCE COSTS	193	428	1,738	6
Total			18,095	
Unamortized premium on debt (251)				
NONE				7
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	1,713,401	1
Changes during year (explain):		
NONE		2
Balance end of year	1,713,401	

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
NONE					1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- | |
|--|
| <ol style="list-style-type: none"> 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)					
GO PROMISSORY NOTE	06/01/2003	06/01/2012	3.99%	334,617	2
GO PROMISSORY NOTE REFUND 2001 ISSUE	06/26/2008	02/01/2011	2.80%	98,550	3
GO PROMISSORY NOTE REFUND 1999 ISSUE	12/01/2004	02/01/2009	2.30%	85,237	4
GO PROMISSORY NOTE	07/05/2007	07/05/2017	3.90%	97,736	5
GO PROMISSORY NOTE	06/26/2008	02/01/2018	3.99%	404,455	6
GO PROMISSORY NOTE	05/09/2001	05/01/2011	4.34%	0	7
GO PROMISSORY NOTE	12/01/2004	02/01/2014	3.07%	1,578,091	8
Total for Account 224				2,598,686	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		9
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	180,189	2
Charged electric department expense		3
Charged sewer department expense	4,069	4
Other (explain):		
NONE		5
Total Accruals and other credits	184,258	
Taxes paid during year:		
County, state and local taxes	162,693	6
Social Security taxes	18,309	7
PSC Remainder Assessment	3,256	8
Other (explain):		
NONE		9
Total payments and other debits	184,258	
Balance end of year	0	

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)					
\$835,000 PROMISSORY NOTE 2003	4,194	11,253	11,784	3,663	3
\$255,600 PROMISSORY NOTE 2001	905	3,384	2,960	1,329	4
\$665,000 PROMISSORY NOTE 1999	1,675	2,455	3,167	963	5
\$380,000 PROMISSORY NOTE 2004B	0	0	0	0	6
\$2,270,840 PROMISSORY NOTE 2004A	24,761	52,459	55,626	21,594	7
\$834,926 PROMISSORY NOTE 2008		7,501		7,501	8
\$102,600 PROMISSORY NOTE 2007	1,992	4,154	4,483	1,663	9
Subtotal	33,527	81,206	78,020	36,713	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	33,527	81,206	78,020	36,713	

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):		
SPECIAL ASSESSMENTS	1,507,870	2
Total (Acct. 124):	1,507,870	
Sinking Funds (125):		
DEBT SERVICE	327,998	3
Total (Acct. 125):	327,998	
Depreciation Fund (126):		
NONE	249,274	4
Total (Acct. 126):	249,274	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	395,534	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	395,534	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
LEDGEVIEW FIRE PROTECTION	10,986	14
LEDGEVIEW TAX ROLL	2,348	15
Total (Acct. 143):	13,334	
Receivables from Municipality (145):		
DUE FROM		16
DUE FROM TAX ROLL	352,118	17
Total (Acct. 145):	352,118	

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):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO VILLAGE	451,116	24
RECYCLING FEES PAYABLE	65,964	25
DUE TO STORMWATER	47,423	26
DUE TO SEWER FUND	363,541	27
Total (Acct. 233):	928,044	
Other Deferred Credits (253):		
Regulatory Liability	868,008	28
DEFERRED REVENUE	2,348	29
Total (Acct. 253):	870,356	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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)	4,939,613	0	0	0	4,939,613	1
Materials and Supplies	35,260	0	0	0	35,260	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,028,054	0	0	0	1,028,054	4
Customer Advances for Construction					0	5
Regulatory Liability	896,941	0	0	0	896,941	6
NONE					0	7
Average Net Rate Base	3,049,878	0	0	0	3,049,878	
Net Operating Income	240,710	0	0	0	240,710	8
Net Operating Income as a percent of						
Average Net Rate Base	7.89%	N/A	N/A	N/A	7.89%	

**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	925,875	0	0	0	925,875	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	57,867	0	0	0	57,867	3
Other (specify):						
NONE					0	4
Balance End of Year	868,008	0	0	0	868,008	

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.

The Utility switched from a class C to a class AB.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,756,815	2,754,508	1
Total Sales of Water	2,756,815	2,754,508	
Other Operating Revenues			
Forfeited Discounts (470)	20,176	19,853	2
Rents from Water Property (472)	19,899	2,650	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	19,986	23,221	5
Total Other Operating Revenues	60,061	45,724	
Total Operating Revenues	2,816,876	2,800,232	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,503,697	1,652,426	6
Pumping Expenses (620-633)	36,228	117,410	7
Water Treatment Expenses (640-652)	27,137	17,545	8
Transmission and Distribution Expenses (660-678)	431,514	153,716	9
Customer Accounts Expenses (901-906)	38,191	31,089	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	255,790	240,326	12
Total Operation and Maintenance Expenses	2,292,557	2,212,512	
Other Operating Expenses			
Depreciation Expense (403)	103,420	129,230	13
Amortization Expense (404-407)		0	14
Taxes (408)	180,189	172,396	15
Total Other Operating Expenses	283,609	301,626	
Total Operating Expenses	2,576,166	2,514,138	
NET OPERATING INCOME	240,710	286,094	

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. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (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)	10	1,084	6,671	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	10	1,084	6,671	
Metered Sales to General Customers (461)				
Residential (461.1)	3,725	207,464	1,351,619	5
Commercial (461.2)	564	165,460	823,656	6
Industrial (461.3)				7
Public Authority (461.4)	11	1,249	9,272	8
Total Metered Sales to General Customers (461)	4,300	374,173	2,184,547	
Private Fire Protection Service (462)	65		20,962	9
Public Fire Protection Service (463)	4,289		544,635	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	8,664	375,257	2,756,815	

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	NA			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)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	544,635	3
NONE		4
Total Public Fire Protection Service (463)	544,635	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	20,176	6
Other (specify):		
Total Forfeited Discounts (470)	20,176	
Rents from Water Property (472):		
RENT	19,899	7
Total Rents from Water Property (472)	19,899	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	715	9
Return on net investment in meters charged to sewer department	19,271	10
Other (specify):		
Total Other Water Revenues (474)	19,986	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	6,333	5,917	2
Purchased Water (602)	1,470,598	1,646,314	3
Miscellaneous Expenses (603)	3,599	195	4
Rents (604)			5
Maintenance Supervision and Engineering (610)			6
Maintenance of Structures and Improvements (611)			7
Maintenance of Collecting and Impounding Reservoirs (612)			8
Maintenance of Lake, River and Other Intakes (613)			9
Maintenance of Wells and Springs (614)	23,167	0	10
Maintenance of Supply Mains (616)			11
Maintenance of Miscellaneous Water Source Plant (617)			12
Total Source of Supply Expenses	1,503,697	1,652,426	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)	29,654	113,599	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)		0	16
Pumping Labor and Expenses (624)	2,323	0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	474	1,249	19
Rents (627)			20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	3,777	2,562	24
Total Pumping Expenses	36,228	117,410	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)			25
Chemicals (641)	240	11,118	26
Operation Labor and Expenses (642)	2,380	2,063	27
Miscellaneous Expenses (643)	24,517	2,197	28
Rents (644)			29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	0	2,167	32
Total Water Treatment Expenses	27,137	17,545	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	115,171	81,309	33
Storage Facilities Expenses (661)			34
Transmission and Distribution Lines Expenses (662)			35
Meter Expenses (663)			36
Customer Installations Expenses (664)			37
Miscellaneous Expenses (665)			38
Rents (666)			39
Maintenance Supervision and Engineering (670)			40
Maintenance of Structures and Improvements (671)			41
Maintenance of Distribution Reservoirs and Standpipes (672)	257,076	11,800	42
Maintenance of Transmission and Distribution Mains (673)	46,720	34,520	43
Maintenance of Services (675)	257	4,199	44
Maintenance of Meters (676)	207	13,258	45
Maintenance of Hydrants (677)	12,083	8,630	46
Maintenance of Miscellaneous Plant (678)			47
Total Transmission and Distribution Expenses	431,514	153,716	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	2,367	2,924	49
Customer Records and Collection Expenses (903)	20,522	16,874	50
Uncollectible Accounts (904)	825	826	51
Miscellaneous Customer Accounts Expenses (905)	14,477	10,465	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	38,191	31,089	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	84,223	77,294	55
Office Supplies and Expenses (921)		0	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	11,548	10,822	58
Property Insurance (924)	3,430	3,289	59
Injuries and Damages (925)	14,653	16,308	60
Employee Pensions and Benefits (926)	67,049	63,907	61
Regulatory Commission Expenses (928)	3,598	0	62
Duplicate Charges--Credit (929)			63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	1,874	1,837	64
Rents (931)	69,415	66,869	65
Maintenance of General Plant (932)			66
Total Administrative and General Expenses	255,790	240,326	
Total Operation and Maintenance Expenses	2,292,557	2,212,512	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Utility switched from a class C to a class AB in 2008.

If Fuel or Power Purchased for Pumping (623), 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.

Power for pumping is down due to the Utility purchasing water from Manitowoc and there for not pumping water from wells.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Row 676 - Incurred costs to test and repair large customer meters in 2007. Very little costs incurred in 2008.

Row 673 - Repair of water main breaks of \$17,000.

Row 660 - More labor costs were allocated to meter maintenance in 2007 and in 2008, the labor was recorded in account 660.

Row 643 - The utility incurred expenses of \$18,576 for water testing done required by the DNR.

Row 641 - The utility did not treat water in 2008 due to purchasing water from the CBCWA.

Row 621 - Since the utility is purchasing water from CBCWA they are not pumping nearly as much from their wells, therefore fuel costs have decreased.

Row 672 - The utility painted a water tower in 2008 with expenses of \$247,000.

Row 614 - The utility inspected and repaired well #2 for \$22,240.

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		162,693	157,903	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,069	4,060	2
Net property tax equivalent		158,624	153,843	
Social Security		18,309	15,947	3
PSC Remainder Assessment		3,256	2,606	4
Other (specify): NONE			0	5
Total tax expense		180,189	172,396	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212656				3
County tax rate	mills		4.377971				4
Local tax rate	mills		2.292443				5
School tax rate	mills		8.602305				6
Voc. school tax rate	mills		1.464789				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.950164				10
Less: state credit	mills		1.522318				11
Net tax rate	mills		15.427846				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.292443				14
Combined School Tax Rate	mills		10.067094				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.359537				17
Total Tax Rate	mills		16.950164				18
Ratio of Local and School Tax to Total	dec.		0.729169				19
Total tax net of state credit	mills		15.427846				20
Net Local and School Tax Rate	mills		11.249510				21
Utility Plant, Jan. 1	\$	14,275,164	14,275,164				22
Materials & Supplies	\$	34,536	34,536				23
Subtotal	\$	14,309,700	14,309,700				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,309,700	14,309,700				26
Assessment Ratio	dec.		1.010662				27
Assessed Value	\$	14,462,270	14,462,270				28
Net Local & School Rate	mills		11.249510				29
Tax Equiv. Computed for Current Year	\$	162,693	162,693				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	162,693					34
Footnotes							35

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 \$100,000. 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)	750				750	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	750	0	0	0	750	
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)	538,911				538,911	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	538,911	0	0	0	538,911	
PUMPING PLANT						
Land and Land Rights (320)	28,734				28,734	11
Structures and Improvements (321)	138,352				138,352	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	320,043				320,043	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	43,856				43,856	16
Total Pumping Plant	530,985	0	0	0	530,985	
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)	9,590				9,590	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,590	0	0	0	9,590	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	9,416				9,416	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,081,310			(1,466,993)	614,317	24
Transmission and Distribution Mains (343)	1,194,215	13,203	600		1,206,818	25
Services (345)	241,533	2,825			244,358	26
Meters (346)	715,740	8,504	775		723,469	27
Hydrants (348)	182,662	28,775	5,500		205,937	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 \$100,000. 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	4,424,876	53,307	6,875	(1,466,993)	3,004,315	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,077				22,077	31
Office Furniture and Equipment (391)	8,772				8,772	32
Computer Equipment (391.1)	5,961				5,961	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	36,632				36,632	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	27,172				27,172	38
Communication Equipment (397)	9,948				9,948	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	34,220				34,220	41
Total General Plant	144,782	0	0	0	144,782	
Total utility plant in service directly assignable	5,649,894	53,307	6,875	(1,466,993)	4,229,333	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,649,894	53,307	6,875	(1,466,993)	4,229,333	

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 Adjustments for any account are nonzero, please explain.

Reclassify 2006 Water Tower addition to contributed plant.

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 \$100,000. 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			1,466,993	1,466,993	24
Transmission and Distribution Mains (343)	6,309,035	142,836			6,451,871	25
Services (345)	1,368,207	7,631			1,375,838	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 \$100,000. 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)	778,284				778,284	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,455,526	150,467	0	1,466,993	10,072,986	
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	8,455,526	150,467	0	1,466,993	10,072,986	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,455,526	150,467	0	1,466,993	10,072,986	

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

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

If Adjustments for any account are nonzero, please explain.

Reclassify 2006 Water Tower addition to contributed plant

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	176,788	2.90%	15,628	4
Supply Mains (316)				5
Other Water Source Plant (317)				6
Total Source of Supply Plant	176,788		15,628	
PUMPING PLANT				
Structures and Improvements (321)	37,668	3.20%	4,427	7
Other Power Production Equipment (323)				8
Electric Pumping Equipment (325)	178,552	4.40%	14,082	9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)	20,992	4.40%	1,930	11
Total Pumping Plant	237,212		20,439	
WATER TREATMENT PLANT				
Structures and Improvements (331)				12
Sand or Other Media Filtration Equipment (332)	6,083	6.00%	575	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	6,083		575	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)	169,329	1.90%	11,672	17
Transmission and Distribution Mains (343)	99,921	1.30%	15,607	18
Services (345)	51,224	2.90%	7,045	19
Meters (346)	149,607	5.50%	39,578	20
Hydrants (348)	19,101	2.20%	4,275	21
Other Transmission and Distribution Plant (349)				22
Total Transmission and Distribution Plant	489,182		78,177	
GENERAL PLANT				
Structures and Improvements (390)	5,543	2.90%	640	23
Office Furniture and Equipment (391)	5,543	5.80%	509	24
Computer Equipment (391.1)	6,360	26.70%		25
Transportation Equipment (392)				26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)	22,661	5.80%	2,125	28
Laboratory Equipment (395)				29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					192,416	4
316					0	5
317					0	6
	0	0	0	0	192,416	
321					42,095	7
323					0	8
325					192,634	9
326					0	10
328					22,922	11
	0	0	0	0	257,651	
331					0	12
332					6,658	13
333					0	14
334					0	15
	0	0	0	0	6,658	
341					0	16
342				(41,148)	139,853	17
343	600				114,928	18
345					58,269	19
346	775				188,410	20
348	5,500				17,876	21
349					0	22
	6,875	0	0	(41,148)	519,336	
390					6,183	23
391					6,052	24
391.1				(399)	5,961	25
392					0	26
393					0	27
394					24,786	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	14,322	7.50%	2,038	30
Communication Equipment (397)	3,858	15.00%	1,492	31
SCADA Equipment (397.1)				32
Miscellaneous Equipment (398)	22,909	5.80%	1,985	33
Total General Plant	81,196		8,789	
Total accum. prov. directly assignable	990,461		123,608	
Common Utility Plant Allocated to Water Department				34
Total accum. prov. for depreciation	990,461		123,608	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					16,360	30
397					5,350	31
397.1					0	32
398					24,894	33
	0	0	0	(399)	89,586	
	6,875	0	0	(41,547)	1,065,647	
					0	34
	6,875	0	0	(41,547)	1,065,647	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

When the utility changed to an AB utility it was noticed that computer equipment was over depreciated, therefore an adjustment was needed to adjust accumulated depreciation to the asset

Account 342 - Reclassify accumulated depreciation for 2006 water tower addition that was reclassified to contributed plant.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Supply Mains (316)				5
Other Water Source Plant (317)				6
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				7
Other Power Production Equipment (323)				8
Electric Pumping Equipment (325)				9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)				11
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				12
Sand or Other Media Filtration Equipment (332)				13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)	0	1.90%	27,873	17
Transmission and Distribution Mains (343)	989,256	1.30%	82,946	18
Services (345)	417,760	2.90%	39,789	19
Meters (346)				20
Hydrants (348)	208,902	2.20%	17,122	21
Other Transmission and Distribution Plant (349)				22
Total Transmission and Distribution Plant	<u>1,615,918</u>		<u>167,730</u>	
GENERAL PLANT				
Structures and Improvements (390)				23
Office Furniture and Equipment (391)				24
Computer Equipment (391.1)				25
Transportation Equipment (392)				26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)				28
Laboratory Equipment (395)				29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342				41,148	69,021	17
343					1,072,202	18
345					457,549	19
346					0	20
348					226,024	21
349					0	22
	0	0	0	41,148	1,824,796	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
GENERAL PLANT			
Power Operated Equipment (396)			30
Communication Equipment (397)			31
SCADA Equipment (397.1)			32
Miscellaneous Equipment (398)			33
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>1,615,918</u>		<u>167,730</u>
 Common Utility Plant Allocated to Water Department			 34
Total accum. prov. for depreciation	<u><u>1,615,918</u></u>		<u><u>167,730</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	41,148	1,824,796	
					0	34
	0	0	0	41,148	1,824,796	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 342 - Add prior year accumulated depreciation for 2006 water tower reclassified to contributed plant.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

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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	35,659		235	35,894	1
February	34,210			34,210	2
March	37,902			37,902	3
April	36,121		130	36,251	4
May	44,497			44,497	5
June	38,676			38,676	6
July	43,031			43,031	7
August	46,867			46,867	8
September	37,800		255	38,055	9
October	36,641		98	36,739	10
November	35,795			35,795	11
December	36,751			36,751	12
Total annual pumpage	463,950	0	718	464,668	

WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	464,668	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	464,668	3
Less: Gallons (000's) sold:	375,257	4
Gallons (000's) entering distribution system but not sold:	89,411	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	13,394	7
Gallons (000's) used for fire protection:	109	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	13,503	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	16,500	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	59,408	17
Subtotal of Estimated Losses:	75,908	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	13%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,241	22
Date of maximum: 07/09/2008		23
Cause of maximum: Dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	921	25
Date of minimum: 03/02/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	97,620	27
If water is purchased:		28
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		29
Point of Delivery: MAINS		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	14,965	35
Outside municipality?	13	36

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)	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	1
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	2
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	3
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	4

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	WELL #1	WELL #2	WELL #3	1
Location	2828 ALLOUEZ	2284 ALLOUEZ	1811 ALLOUEZ	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	LAYNE NW	LAYNE NW	5
Year Installed	1991	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	730	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	US MOTOR	YASKOWA	9
Year Installed	1991	1993	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	250	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			15
Location	3267 KEWAUNEE RD			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GOULDS			19
Year Installed	1995			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,000			22
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	250			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	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1974	1989	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	117	155	170	6
Total capacity in gallons (actual)	500,000	400,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	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	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	4.000	336				336	1
A	D	6.000	30,299				30,299	2
M	D	6.000	7,056				7,056	3
P	D	6.000	31,907	26			31,933	4
A	D	8.000	15,918		60		15,858	5
M	D	8.000	8,382				8,382	6
P	D	8.000	163,744	2,474			166,218	7
A	D	10.000	21,187				21,187	8
M	D	10.000	13,843				13,843	9
P	D	10.000	30,318				30,318	10
A	D	12.000	10,475				10,475	11
M	D	12.000	18,987				18,987	12
P	D	12.000	14,278				14,278	13
A	D	14.000	3,079				3,079	14
M	D	14.000	8,010				8,010	15
P	D	14.000	365				365	16
Total Within Municipality			378,184	2,500	60	0	380,624	
Total Utility			378,184	2,500	60	0	380,624	

WATER MAINS

Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

\$142,836 of additions were financed by assessing the property owners. The owners can pay in full the first year or have a 10 year payment plan.

The Utility financed \$13,203 of the main additions from their replacement account.

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	337				337		1
M	1.000	2,205				2,205	269	2
P	1.000	917	3			920		3
P	1.250	61				61		4
P	1.500	260	1			261	22	5
M	1.500	57				57		6
P	2.000	98				98		7
M	2.000	30				30	30	8
M	3.000	2				2		9
M	4.000	1				1	1	10
M	6.000	5				5	5	11
M	8.000	2				2	2	12
M	10.000	1				1		13
Total Utility		3,976	4	0	0	3,980	329	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Some of the services were financed by assessing the cost of \$7,631 to the property owners, the remaining \$2,825 was financed by the utility.

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.
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.

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	4,078		5		4,073	23	1
1.000	60	8			68	8	2
1.500	195	4			199	5	3
2.000	29	1	1		29	2	4
3.000	5	1			6	0	5
4.000	2				2	0	6
Total:	4,369	14	6	0	4,377	38	

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	3,723	301	0	5	2	42	4,073	1
1.000	4	54	0	2	0	8	68	2
1.500	0	189	0	4	0	6	199	3
2.000	0	25	0	2	1	1	29	4
3.000	0	5	0	0	0	1	6	5
4.000	0	2	0	0	0	0	2	6
Total:	3,727	576	0	13	3	58	4,377	

METERS

Meters (Page W-21)

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

All meters were replaced in the past 3 years with radio read meters.

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

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			5	5	1
Within Municipality	748	13	7	9	763	2
Total Fire Hydrants	748	13	7	14	768	
Flushing Hydrants						
	0				0	3
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:	768
Number of distribution system valves end of year:	1,421
Number of distribution valves operated during year:	318

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

Hydrant adjustments are for 5 hydrants not in the municipality transferred from within municipal to outside, plus 14 additional hydrants that were not previously accounted for.
