



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CRANDON WATER & SEWER UTILITY

Principal Office: 601 W WASHINGTON ST
CRANDON, WI 54520

For the Year Ended: DECEMBER 31, 2009

**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: CRANDON WATER & SEWER UTILITY

Utility Address: 601 W WASHINGTON ST
CRANDON, WI 54520

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRUCE M JOHNSON

Title: WATER & SEWER SUPERINTENDENT

Office Address:

P.O. BOX 176
CRANDON, WI 54520

Telephone: (715) 478 - 2836

Fax Number:

Email Address: crandonw@frontiernet.net

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

Name: PAUL DENIS, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

Email Address: paul.denis@schencksc.com

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

Name: MR. RON KRUEGER

Title: COMMISSIONER

Office Address:

P.O. BOX 176
CRANDON, WI 54520

Telephone: (715) 478 - 2836

Fax Number:

Email Address: crandonw@frontiernet.net

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: PAUL DENIS, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

Email Address: paul.denis@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/15/2010

Period covered by most recent audit: CALENDAR 2009

Names and titles of utility management including manager or superintendent:

Name: MR BRUCE M JOHNSON

Title: WATER & SEWER SUPERINTENDENT

Office Address: -

P.O. BOX 176

CRANDON, WI 54520

Telephone: (715) 478 - 2836

Fax Number:

Email Address: crandonw@frontiernet.net

Name of utility commission/committee: COMMISSIONERS

Names of members of utility commission/committee:

MR ALLAN FLANNERY, COMMISSIONER

MR DOUG KINCAID, COMMISSIONER

MR RON KRUEGER, COMMISSIONER

Is sewer service rendered by the utility? NO

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: [REDACTED]

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)	210,702	218,079	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	150,481	143,921	2
Depreciation Expense (403)	26,414	25,166	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	35,155	32,271	5
Total Operating Expenses	212,050	201,358	
Net Operating Income	(1,348)	16,721	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(1,348)	16,721	
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)	7,146	15,948	10
Miscellaneous Nonoperating Income (421)	(32,213)	(30,508)	11
Total Other Income	(25,067)	(14,560)	
Total Income	(26,415)	2,161	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,941)	(13,941)	12
Other Income Deductions (426)	21,879	21,954	13
Total Miscellaneous Income Deductions	7,938	8,013	
Income Before Interest Charges	(34,353)	(5,852)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,976	25,727	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)	1,150	1,550	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	21,126	27,277	
Net Income	(55,479)	(33,129)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,214,983	3,248,112	20
Balance Transferred from Income (433)	(55,479)	(33,129)	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)	3,159,504	3,214,983	

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	210,702	0	210,702	1
Total (Acct. 400):	210,702	0	210,702	
Operation and Maintenance Expense (401-402):				
Derived	150,481	0	150,481	2
Total (Acct. 401-402):	150,481	0	150,481	
Depreciation Expense (403):				
Derived	26,414	0	26,414	3
Total (Acct. 403):	26,414	0	26,414	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	35,155	0	35,155	5
Total (Acct. 408):	35,155	0	35,155	
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:	(1,348)	0	(1,348)	
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 REVENUE	7,146	0	7,146	11
Total (Acct. 419):	7,146	0	7,146	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		4,090	4,090	12
NON REGULATED SEWER DEPARTMENT INCOME	(36,926)	623	(36,303)	13
Total (Acct. 421):	(36,926)	4,713	(32,213)	
TOTAL OTHER INCOME:	(29,780)	4,713	(25,067)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,941)	0	(13,941)	14
NONE	0	0	0	15
Total (Acct. 425):	(13,941)	0	(13,941)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,879	21,879	16
NONE	0	0	0	17
Total (Acct. 426):	0	21,879	21,879	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,941)	21,879	7,938	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	19,976	0	19,976	18
Total (Acct. 427):	19,976	0	19,976	
Amortization of Debt Discount and Expense (428):				
NONE	0	0	0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0	0	0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	1,150	0	1,150	21
Total (Acct. 430):	1,150	0	1,150	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0	0	0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	21,126	0	21,126	
NET INCOME:	(38,313)	(17,166)	(55,479)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,315,178	899,805	3,214,983	24
Total (Acct. 216):	2,315,178	899,805	3,214,983	
Balance Transferred from Income (433):				
Derived	(38,313)	(17,166)	(55,479)	25
Total (Acct. 433):	(38,313)	(17,166)	(55,479)	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE		0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,276,865	882,639	3,159,504	

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	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)	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	210,702	0	0	0	210,702	1
Less: interdepartmental sales	0	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	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	210,702	0	0	0	210,702	

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	1.6	1
Electric		2
Gas		3
Sewer	1.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,925,955	1,921,422	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	781,004	759,997	2
Net Utility Plant	1,144,951	1,161,425	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,216,408	5,203,563	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,605,357	2,485,322	4
Net Nonutility Property	2,611,051	2,718,241	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	315,917	343,829	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	2,926,968	3,062,070	
CURRENT AND ACCRUED ASSETS			
Cash (131)	90,174	76,023	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)	38,420	50,386	15
Other Accounts Receivable (143)	79,287	94,374	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	106,429	93,352	18
Plant Materials and Operating Supplies (154)	16,902	18,750	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	331,212	332,885	
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	4,403,131	4,556,380	

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)	357,592	357,592	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	3,159,504	3,214,983	35
Total Proprietary Capital	3,517,096	3,572,575	
LONG-TERM DEBT			
Bonds (221)	635,138	715,356	36
Advances from Municipality (223)	22,500	32,500	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	657,638	747,856	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,659	17,097	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0		42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,096	6,933	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	3,474	2,810	46
Total Current and Accrued Liabilities	33,229	26,840	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	195,168	209,109	49
Total Deferred Credits	195,168	209,109	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,403,131	4,556,380	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,921,422	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)	781,764	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,144,191	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Total Utility Plant	1,925,955	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)	377,249	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	403,755	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	781,004	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,144,951	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)	368,614				368,614	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,414				26,414	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,659				1,659	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	5,467				5,467	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	33,540	0	0	0	33,540	16
Debits during year						17
Book cost of plant retired	24,905				24,905	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	24,905	0	0	0	24,905	25
Balance end of year (111.1)	377,249	0	0	0	377,249	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)	391,383				391,383	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,879				21,879	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	21,879	0	0	0	21,879	16
Debits during year						17
Book cost of plant retired	9,507				9,507	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	9,507	0	0	0	9,507	25
Balance end of year (111.2)	403,755	0	0	0	403,755	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	5,203,563	34,045	21,200	5,216,408	1
WORK IN PROGRESS	0	0	0	0	2
Total Nonutility Property (121)	5,203,563	34,045	21,200	5,216,408	
Less accum. prov. depr. & amort. (122)	2,485,322	141,235	21,200	2,605,357	3
Net Nonutility Property	2,718,241	(107,190)	0	2,611,051	

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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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)	13,974	15,889	2
Sewer utility (154)	2,928	2,861	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	16,902	18,750	

**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	357,592	1
Changes during year (explain):		2
Balance end of year	<u>357,592</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)	
CLEAN WATER FUND	07/05/1996	07/05/2006	3.07%	635,138	1
Total Bonds (Account 221):				635,138	

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)					
GENERAL OBLIGATION NOTE PAYABLE	03/05/2003	01/15/2012	3.99%	22,500	1
Total for Account 223				22,500	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	35,155	2
Charged electric department expense		3
Charged sewer department expense	474	4
Other (explain):		
NONE		5
Total Accruals and other credits	35,629	
Taxes paid during year:		
County, state and local taxes	30,249	6
Social Security taxes	5,195	7
PSC Remainder Assessment	185	8
Other (explain):		
NONE		9
Total payments and other debits	35,629	
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)					
CLEAN WATER FUND	6,933	19,976	20,813	6,096	1
Subtotal	6,933	19,976	20,813	6,096	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTE PAYABLE	0	1,150	1,150	0	2
Subtotal	0	1,150	1,150	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
LINE OF CREDIT FROM FINANCIAL INSTITUTION	0			0	4
Subtotal	0	0	0	0	
Total	6,933	21,126	21,963	6,096	

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):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
SEWER REPLACEMENT FUND	174,403	3
BOND & INTEREST FUND	26,399	4
WELL REPLACEMENT FUND	115,115	5
Total (Acct. 125):	315,917	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,420	10
Electric	0	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	38,420	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	79,287	14
Merchandising, jobbing and contract work	0	15
Other (specify):		
NONE	0	16
Total (Acct. 143):	79,287	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	106,429	* 17
Total (Acct. 145):	106,429	

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	0	18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	195,168	25
NONE	0	26
Total (Acct. 253):	195,168	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 145 represents water and sewer bills placed on 2009 tax bills for collection in 2010.

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)	776,739	0	0	0	776,739	1
Materials and Supplies	14,931	0	0	0	14,931	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	372,931	0	0	0	372,931	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	202,138	0	0	0	202,138	6
NONE	0	0	0	0	0	7
Average Net Rate Base	216,601	0	0	0	216,601	
Net Operating Income	(1,348)	0	0	0	(1,348)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.62%	N/A	N/A	N/A	-0.62%	

**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	209,109	0	0	0	209,109	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,941	0	0	0	13,941	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	195,168	0	0	0	195,168	

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.

Authorization 1400-AN-12 bills retail customers the hydrant rental commencing 1/1/2010.

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)	203,617	211,268	1
Total Sales of Water	203,617	211,268	
Other Operating Revenues			
Forfeited Discounts (470)	3,786	3,760	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,299	3,051	5
Total Other Operating Revenues	7,085	6,811	
Total Operating Revenues	210,702	218,079	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	78,586	81,527	6
General Operating Expenses (680-691)	71,895	62,394	7
Total Operation and Maintenance Expenses	150,481	143,921	
Other Operating Expenses			
Depreciation Expense (403)	26,414	25,166	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	35,155	32,271	10
Total Other Operating Expenses	61,569	57,437	
Total Operating Expenses	212,050	201,358	
NET OPERATING INCOME	(1,348)	16,721	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	569	22,336	81,627	5
Commercial (461.2)	142	15,114	42,085	6
Industrial (461.3)	8	318	1,487	7
Public Authority (461.4)	18	4,600	10,470	8
Total Metered Sales to General Customers (461)	737	42,368	135,669	
Private Fire Protection Service (462)	8		3,801	9
Public Fire Protection Service (463)	1		63,920	10
Other Water Sales (465)	8	134	227	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	754	42,502	203,617	

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				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	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	63,920	3
NONE		4
Total Public Fire Protection Service (463)	63,920	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,786	6
Other (specify):		
Total Forfeited Discounts (470)	3,786	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MATERIAL SALES AND MINIMAL CONTRACT WORK	2,030	9
Return on net investment in meters charged to sewer department	1,269	10
Other (specify):		
Total Other Water Revenues (474)	3,299	

OTHER OPERATING REVENUES (WATER)

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

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

Material Sales and Minimal Contract Work

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)	55,430	47,536	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	11,042	11,146	3
Chemicals (630)	177	0	4
Supplies and Expenses (640)	7,018	3,670	* 5
Repairs of Water Plant (650)	1,648	15,313	* 6
Transportation Expenses (660)	3,271	3,862	7
Total Plant Operation and Maintenance Expenses	78,586	81,527	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,910	9,522	8
Office Supplies and Expenses (681)	2,124	1,501	9
Outside Services Employed (682)	5,400	5,163	10
Insurance Expense (684)	6,842	7,052	11
Employees Pensions and Benefits (686)	43,731	38,053	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,888	1,103	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	71,895	62,394	
Total Operation and Maintenance Expenses	150,481	143,921	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Supplies & Expenses (640) - More chlorination was purchased

Repairs of Water Plant (650)- Less preventative maintenance due to lack of funds.

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		30,249	27,779	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		474	437	2
Net property tax equivalent		29,775	27,342	
Social Security		5,195	4,835	3
PSC Remainder Assessment		185	94	4
Other (specify): NONE		0	0	5
Total tax expense		35,155	32,271	

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			Forest				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174366				3
County tax rate	mills		4.365290				4
Local tax rate	mills		8.183687				5
School tax rate	mills		8.097944				6
Voc. school tax rate	mills		1.083902				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.905189				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		21.905189				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.183687				14
Combined School Tax Rate	mills		9.181846				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.365533				17
Total Tax Rate	mills		21.905189				18
Ratio of Local and School Tax to Total	dec.		0.792759				19
Total tax net of state credit	mills		21.905189				20
Net Local and School Tax Rate	mills		17.365533				21
Utility Plant, Jan. 1	\$	1,921,422	1,921,422				22
Materials & Supplies	\$	15,889	15,889				23
Subtotal	\$	1,937,311	1,937,311				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,937,311	1,937,311				26
Assessment Ratio	dec.		0.899146				27
Assessed Value	\$	1,741,925	1,741,925				28
Net Local & School Rate	mills		17.365533				29
Tax Equiv. Computed for Current Year	\$	30,249	30,249				30
Tax Equivalent per 1994 PSC Report	\$	33,180					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	30,249					32 33
Tax equiv. for current year (see note 6)	\$	30,249					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 \$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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	124	0	0	0	124	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	77,739	0	0	0	77,739	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	77,863	0	0	0	77,863	
PUMPING PLANT						
Land and Land Rights (320)	2,896	0	0	0	2,896	11
Structures and Improvements (321)	93,901	0	0	0	93,901	12
Other Power Production Equipment (323)	12,420	0	0	0	12,420	13
Electric Pumping Equipment (325)	83,730	0	0	0	83,730	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	7,970	0	0	0	7,970	16
Total Pumping Plant	200,917	0	0	0	200,917	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	875	0	0	0	875	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	160,722	0	0	0	160,722	24
Transmission and Distribution Mains (343)	101,908	0	0	0	101,908	25
Services (345)	69,919	0	1,585	0	68,334	26
Meters (346)	60,563	1,533	2,007	0	60,089	27
Hydrants (348)	15,315	0	113	0	15,202	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)	106	0	0	0	106	29
Total Transmission and Distribution Plant	409,408	1,533	3,705	0	407,236	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	6,892	0	0	0	6,892	31
Office Furniture and Equipment (391)	3,308	0	0	0	3,308	32
Computer Equipment (391.1)	1,955	0	0	0	1,955	33
Transportation Equipment (392)	37,697	33,422	21,200	0	49,919	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	33,674	0	0	0	33,674	* 41
Total General Plant	83,526	33,422	21,200	0	95,748	
Total utility plant in service directly assignable	771,714	34,955	24,905	0	781,764	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	771,714	34,955	24,905	0	781,764	

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 for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Miscellaneous Equipment (392) - Purchase of a 2007 backhoe.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

Miscellaneous Equipment (392) - Trade in of a backhoe towards the purchase of a new backhoe.

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	674,954	0	0	0	674,954	25
Services (345)	392,584	1,333	8,898	0	385,019	26
Meters (346)	0	0	0	0	0	27
Hydrants (348)	82,170	2,657	609	0	84,218	28

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						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	1,149,708	3,990	9,507	0	1,144,191	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,149,708	3,990	9,507	0	1,144,191	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,149,708	3,990	9,507	0	1,144,191	

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			5,135	5,135	1
February			5,083	5,083	2
March			6,449	6,449	3
April			4,816	4,816	4
May			4,517	4,517	5
June			4,956	4,956	6
July			4,922	4,922	7
August			4,563	4,563	8
September			4,622	4,622	9
October			3,890	3,890	10
November			3,715	3,715	11
December			4,153	4,153	12
Total annual pumpage	0	0	56,821	56,821	

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):	56,821	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	56,821	3
Less: Gallons (000's) sold:	42,502	4
Gallons (000's) entering distribution system but not sold:	14,319	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,360	7
Gallons (000's) used for fire protection:	30	8
Gallons (000's) used to prevent freezing of distribution system:	576	9
Gallons (000's) used for other system uses:	300	10
Subtotal Estimated Usage:	2,266	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	324	13
Gallons (000's) lost due to service leaks or breaks:	610	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	140	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	10,979	17
Subtotal of Estimated Losses:	12,053	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	19%	20
If more than 25%, indicate causes:		21

If more than 25%, 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.)	359	22
Date of maximum: 09/16/2009		23
Cause of maximum: Flushing Hydrants		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	51	25
Date of minimum: 07/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	86,331	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,960	35
Outside municipality?		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)	
WELL 1969 906 N. LAKE AVE	NO. 3	80	48	100,000	Yes	1
WELL 1983 1400 CLEAR LAKE ROAD	NO. 4	80	42	150,000	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	NO. 3	NO.4		1
Location	CRANDON	CRANDON		2
Purpose	B	P		3
Destination	R	R		4
Pump Manufacturer	US	US		5
Year Installed	1969	1985		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	INTERNATIONAL	INTERNATIONAL		10
Year Installed	1969	1985		11
Type	NATURAL GAS	ELECTRIC		12
Horsepower	25	40		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	NO. 2	NO. 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1941	1992		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	139	139		6
Total capacity in gallons (actual)	55,000	200,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,118				1,118	1
M	D	6.000	55,926				55,926	2
M	S	6.000	12				12	3
P	D	6.000	2,090				2,090	4
M	D	8.000	19,732				19,732	5
M	T	8.000	20				20	6
P	D	8.000	3,322				3,322	7
P	D	10.000	1,400				1,400	8
P	T	10.000	550				550	9
M	D	12.000	8,055				8,055	10
P	D	12.000	1,800				1,800	11
Total Within Municipality			94,025	0	0	0	94,025	
Total Utility			94,025	0	0	0	94,025	

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	754		21		733	63	1
M	1.000	109	1			110	2	2
M	1.250	15				15		3
M	1.500	23	1			24	2	4
M	2.000	16				16	2	5
M	3.000	5				5		6
M	4.000	1				1		7
P	4.000	2				2		8
M	6.000	1				1		9
Total Utility		926	2	21	0	907	69	

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	739	13	33		719	0	1
1.000	26				26	0	2
1.500	21	1			22	0	3
2.000	16				16	0	4
3.000	3			(1)	2	0	5
Total:	805	14	33	(1)	785	0	

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	591	114	5	9	0	0	719	1
1.000	1	19	1	5	0	0	26	2
1.500	0	18	0	4	0	0	22	3
2.000	0	10	2	4	0	0	16	4
3.000	0	1	0	1	0	0	2	5
Total:	592	162	8	23	0	0	785	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Due to physical count.

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

The Utility does not see the cost/benefit of testing them once every two years.

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

Meters are tested and replaced as needed.

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, the Utility does not see the cost/benefit of testing them once every 2 years.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	135	2	1		136	2
Total Fire Hydrants	135	2	1	0	136	
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:	136	*
Number of distribution system valves end of year:	242	
Number of distribution valves operated during year:	97	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

The Utility does not see the cost/benefit of testing more than 40%.
