



3015 (01-03-11)

ANNUAL REPORT

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MARY AUSTIN of
(Person responsible for accounts)

BELLEVILLE MUNICIPAL WATER AND SEWER 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) 04/01/2011
(Date)

DEPUTY CLERK-TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Village Board
Village of Belleville
Belleville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Belleville Municipal Water and Sewer Utility, an enterprise fund of the Village of Belleville as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meter Questions	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-08
Sewer Services	N-09
Sewer Mains	N-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

When was utility organized? 9/15/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY H AUSTIN

Title: DEPUTY CLERK TREASURER

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

Email Address: maustin2@villageofbelleville.com

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

Name: VICKI HELLENBRAND, CPA

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address: vicki.hellenbrad@bakertilly.com

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

Name: TERRY KRINGLE

Title: VILLAGE PRESIDENT

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341 EXT

Fax Number: (608) 424 - 3423

Email Address:

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

YES

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

Name: VICKI HELLENBRAND, CPA

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address: vicki.hellenbrad@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2010

Period covered by most recent audit: JANUARY 1, 2010 THRU DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: MR JERRY BUTTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3666

Fax Number: (608) 424 - 3379

Email Address: jbutts@villageofbelleville.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- DEBRA KAZMAR, COMISSIONER
- TERRY KRINGLE, VILLAGE PRESIDENT
- BEN O'BRIAN, COMISSIONER
- JIM SCHMITZ, COMISSIONER
- BONNIE WILCOX, COMISSIONER
- GARY ZIEGLER, COMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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)	261,381	240,478	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	138,907	175,868	2
Depreciation Expense (403)	60,458	40,656	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	54,421	50,987	5
Total Operating Expenses	253,786	267,511	
Net Operating Income	7,595	(27,033)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,595	(27,033)	
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)	12,016	13,090	10
Miscellaneous Nonoperating Income (421)	3,917,776	481,025	11
Total Other Income	3,929,792	494,115	
Total Income	3,937,387	467,082	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,617)	(1,126)	12
Other Income Deductions (426)	20,324	138,266	13
Total Miscellaneous Income Deductions	15,707	137,140	
Income Before Interest Charges	3,921,680	329,942	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	179,259	187,950	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)	33,306	34,121	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	212,565	222,071	
Net Income	3,709,115	107,871	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,899,440	4,791,569	20
Balance Transferred from Income (433)	3,709,115	107,871	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)	8,608,555	4,899,440	

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	261,381	0	261,381	1
Total (Acct. 400):	261,381	0	261,381	
Operation and Maintenance Expense (401-402):				
Derived	138,907	0	138,907	2
Total (Acct. 401-402):	138,907	0	138,907	
Depreciation Expense (403):				
Derived	60,458	0	60,458	3
Total (Acct. 403):	60,458	0	60,458	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	54,421	0	54,421	5
Total (Acct. 408):	54,421	0	54,421	
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:	7,595	0	7,595	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	12,016		12,016	11
Total (Acct. 419):	12,016	0	12,016	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,501,468	1,501,468	12
NONREGULATED OPERATING SEWER INCOME	29,881	0	29,881	13
CONTRIBUTED PLANT - NONREGULATED SEWER	0	2,262,916	2,262,916	14
TRANSFER IN FROM VILLAGE FUNDS	108,022	0	108,022	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
CONNECTION FEES	15,489		15,489	16
Total (Acct. 421):	153,392	3,764,384	3,917,776	
TOTAL OTHER INCOME:	165,408	3,764,384	3,929,792	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,617)	0	(4,617)	17
NONE			0	18
Total (Acct. 425):	(4,617)	0	(4,617)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	18,010	18,010	19
FINANCING SERVICE FEE	861	0	861	20
MISCELLANEOUS CORRECTIONS BETWEEN YEARS	1,453		1,453	21
Total (Acct. 426):	2,314	18,010	20,324	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,303)	18,010	15,707	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	179,259	0	179,259	22
Total (Acct. 427):	179,259	0	179,259	
Amortization of Debt Discount and Expense (428):				
NONE			0	23
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	33,306	0	33,306	25
Total (Acct. 430):	33,306	0	33,306	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	212,565	0	212,565	
NET INCOME:	(37,259)	3,746,374	3,709,115	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,082,202	1,817,238	4,899,440	28
Total (Acct. 216):	3,082,202	1,817,238	4,899,440	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(37,259)	3,746,374	3,709,115	29
Total (Acct. 433):	(37,259)	3,746,374	3,709,115	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,044,943	5,563,612	8,608,555	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

During review of beginning balances, it was noticed that there were small differences between years. A correction of \$953 was made to correct those differences.

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	261,381	0	0	0	261,381	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	261,381	0	0	0	261,381	

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	1.2	1
Electric		2
Gas		3
Sewer	1.7	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,081,778	3,285,017	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	600,706	565,708	2
Net Utility Plant	4,481,072	2,719,309	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,321,700	11,016,199	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,084,592	1,724,379	4
Net Nonutility Property	11,237,108	9,291,820	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	454,330	394,804	9
Total Other Property and Investments	11,691,438	9,686,624	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,066,242	1,341,325	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	30,751	21,140	15
Other Accounts Receivable (143)	83,393	70,588	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,019	9,674	18
Plant Materials and Operating Supplies (154)	11,339	11,789	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)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,195,744	1,454,516	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,045	16,786	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	30,045	16,786	
Total Assets and Other Debits	17,398,299	13,877,235	

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)	725,458	725,458	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	8,608,555	4,899,440	35
Total Proprietary Capital	9,334,013	5,624,898	
LONG-TERM DEBT			
Bonds (221)	325,000	0	36
Advances from Municipality (223)	795,139	863,024	37
Other long-Term Debt (224)	6,775,676	7,208,526	38
Total Long-Term Debt	7,895,815	8,071,550	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	20,456	30,935	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	52,000	48,408	43
Interest Accrued (237)	35,994	36,806	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	108,450	116,149	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	60,021	64,638	49
Total Deferred Credits	60,021	64,638	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,398,299	13,877,235	

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	3,285,017	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)	3,806,027	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,149,116	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	30,000				6
Construction Work in Progress (107)	96,635				7
Total Utility Plant	5,081,778	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)	351,856	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	248,850	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	600,706	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,481,072	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)	334,868				334,868	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,458				60,458	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,732				7,732	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
To adjust to proper balance	32				32	12
					0	13
					0	14
					0	15
Total credits	68,222	0	0	0	68,222	16
Debits during year						17
Book cost of plant retired	51,234				51,234	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	51,234	0	0	0	51,234	25
Balance end of year (111.1)	351,856	0	0	0	351,856	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)	230,840				230,840	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	18,010				18,010	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	18,010	0	0	0	18,010	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	248,850	0	0	0	248,850	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	10,931,384	2,421,613	39,152	13,313,845	1
CONSTRUCTION WORK IN PROGRESS	84,815	0	76,960	7,855	2
Total Nonutility Property (121)	11,016,199	2,421,613	116,112	13,321,700	
Less accum. prov. depr. & amort. (122)	1,724,379	399,365	39,152	2,084,592	3
 Net Nonutility Property	 9,291,820	 2,022,248	 76,960	 11,237,108	

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	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)	11,339	11,789	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	11,339	11,789	

**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)				
2008 GO PROMISSORY NOTES	1,679	428	15,107	1
2010 GO PROMISSORY NOTES	0	428	14,938	2
Total			30,045	
Unamortized premium on debt (251)				
NONE				3
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	725,458	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>725,458</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2010 REVENUE BONDS	10/26/2010	05/01/2015	2.50%	325,000	1
Total Bonds (Account 221):				325,000	

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 NOTES	12/04/2008	11/01/2015	4.08%	755,000	1
GENERAL OBLIGATION NOTES	10/01/2001	10/01/2011	3.86%	5,116	2
GENERAL OBLIGATION NOTES	04/01/2007	04/01/2017	3.86%	35,023	3
Total for Account 223				795,139	
Other Long-Term Debt (224)					
CLEAN WATER FUND	02/28/2007	05/01/2026	2.48%	5,855,930	4
CLEAN WATER FUND	07/24/1996	07/24/2016	2.96%	919,746	5
Total for Account 224				6,775,676	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	48,408	1
Accruals:		
Charged water department expense	54,422	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	54,422	
Taxes paid during year:		
County, state and local taxes	46,704	6
Social Security taxes	3,887	7
PSC Remainder Assessment	239	8
Other (explain):		
NONE		9
Total payments and other debits	50,830	
Balance end of year	52,000	

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)					
2010 REVENUE BONDS	0	1,400		1,400	1
Subtotal	0	1,400	0	1,400	
Advances from Municipality (223)					
2008 GENERAL OBLIGATION NOTES	5,558	31,451	31,796	5,213	2
2001 GENERAL OBLIGATION NOTES	89	369	413	45	3
2007 GENERAL OBLIGATION NOTES	458	1,486	1,608	336	4
Subtotal	6,105	33,306	33,817	5,594	
Other long-Term Debt (224)					
2007 CLEAN WATER FUND	25,200	147,591	148,591	24,200	5
1996 CLEAN WATER FUND	5,501	30,268	30,969	4,800	6
Subtotal	30,701	177,859	179,560	29,000	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	36,806	212,565	213,377	35,994	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
SEWER BOND REDEMPTION ACCOUNT	338,220	5
WWTP REPLACEMENT ACCOUNT	116,110	6
Total (Acct. 128):	454,330	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,751	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	30,751	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	82,398	13
Merchandising, jobbing and contract work	995	14
Other (specify):		
NONE		15
Total (Acct. 143):	83,393	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	4,019	16
Total (Acct. 145):	4,019	

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		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	60,021	24
NONE		25
Total (Acct. 253):	60,021	

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 143 - This amount represents the sewer portion of accounts receivable.

Account 145 - This amount represents special assessments placed on the tax roll.

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)	2,942,902	0	0	0	2,942,902	1
Materials and Supplies	11,564	0	0	0	11,564	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	343,362	0	0	0	343,362	4
Customer Advances for Construction					0	5
Regulatory Liability	62,329	0	0	0	62,329	6
NONE					0	7
Average Net Rate Base	2,548,775	0	0	0	2,548,775	
Net Operating Income	7,595	0	0	0	7,595	8
Net Operating Income as a percent of						
Average Net Rate Base	0.30%	N/A	N/A	N/A	0.30%	

**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	64,638	0	0	0	64,638	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,617	0	0	0	4,617	3
Other (specify):						
NONE					0	4
Balance End of Year	60,021	0	0	0	60,021	

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.

The utility implemented new water rates on October 1, 2010.

*

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	251,920	231,845	1
Total Sales of Water	251,920	231,845	
Other Operating Revenues			
Forfeited Discounts (470)	2,457	2,402	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,004	6,231	5
Total Other Operating Revenues	9,461	8,633	
Total Operating Revenues	261,381	240,478	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	74,719	100,436	6
General Operating Expenses (680-691)	64,188	75,432	7
Total Operation and Maintenance Expenses	138,907	175,868	
Other Operating Expenses			
Depreciation Expense (403)	60,458	40,656	8
Amortization Expense (404-407)		0	9
Taxes (408)	54,421	50,987	10
Total Other Operating Expenses	114,879	91,643	
Total Operating Expenses	253,786	267,511	
NET OPERATING INCOME	7,595	(27,033)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	876	36,966	125,409	5
Commercial (461.2)	95	9,157	22,646	6
Industrial (461.3)	2	427	936	7
Public Authority (461.4)	22	4,372	9,321	8
Total Metered Sales to General Customers (461)	995	50,922	158,312	
Private Fire Protection Service (462)	9		4,639	9
Public Fire Protection Service (463)	993		88,969	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,997	50,922	251,920	

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		2
Amount billed (usually per rate schedule F-1 or Fd-1)	88,969	3
NONE		4
Total Public Fire Protection Service (463)	88,969	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,457	6
Other (specify):		
Total Forfeited Discounts (470)	2,457	
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):		
NONE		9
Return on net investment in meters charged to sewer department	7,004	10
Other (specify):		
Total Other Water Revenues (474)	7,004	

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.

Done

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)	32,159	21,960	* 1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,712	8,588	3
Chemicals (630)	3,772	3,876	4
Supplies and Expenses (640)	19,988	4,224	* 5
Repairs of Water Plant (650)	1,588	54,288	* 6
Transportation Expenses (660)	7,500	7,500	7
Total Plant Operation and Maintenance Expenses	74,719	100,436	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	21,477	21,304	8
Office Supplies and Expenses (681)	5,492	5,772	9
Outside Services Employed (682)	5,412	15,741	* 10
Insurance Expense (684)	20,079	24,696	11
Employees Pensions and Benefits (686)	5,949	3,360	* 12
Regulatory Commission Expenses (688)	3,268	2,945	13
Miscellaneous General Expenses (689)	2,511	1,614	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	64,188	75,432	
Total Operation and Maintenance Expenses	138,907	175,868	

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 than \$2,000, please explain.

Account 600 - Increase is due to additional wages recorded within the Water Utility due to valve and meter testing.

Account 640 - Increase is due to confined entry supplies.

Account 686 - Increase is due to more labor allocation in the current year.

Account 682 - Decrease due to a system study performed in prior year. No such study was performed during the current year.

Account 650 - Decrease is due to in the prior year the utility performed maintenance on their well. This expense is incurred once every ten years.

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		52,000	48,408	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,705	1,671	2
Net property tax equivalent		50,295	46,737	
Social Security		3,887	4,046	3
PSC Remainder Assessment		239	204	4
Other (specify): MISCELLANEOUS PROPERTY TAX			0	5
Total tax expense		54,421	50,987	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172384				3
County tax rate	mills		2.758475				4
Local tax rate	mills		7.817415				5
School tax rate	mills		9.036017				6
Voc. school tax rate	mills		1.497884				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.282175				10
Less: state credit	mills		1.429501				11
Net tax rate	mills		19.852674				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.817415				14
Combined School Tax Rate	mills		10.533901				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.351316				17
Total Tax Rate	mills		21.282175				18
Ratio of Local and School Tax to Total	dec.		0.862286				19
Total tax net of state credit	mills		19.852674				20
Net Local and School Tax Rate	mills		17.118678				21
Utility Plant, Jan. 1	\$	3,285,017	3,285,017				22
Materials & Supplies	\$	11,789	11,789				23
Subtotal	\$	3,296,806	3,296,806				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,296,806	3,296,806				26
Assessment Ratio	dec.		0.984466				27
Assessed Value	\$	3,245,593	3,245,593				28
Net Local & School Rate	mills		17.118678				29
Tax Equiv. Computed for Current Year	\$	55,560	55,560				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	52,000					32 33
Tax equiv. for current year (see note 6)	\$	52,000					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

A resolution was put in place during the current year to lock the tax equivalent at \$52,000.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	11,097				11,097	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)	8,056				8,056	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	19,153	0	0	0	19,153	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	48,067				48,067	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	49,968				49,968	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,087				1,087	16
Total Pumping Plant	99,122	0	0	0	99,122	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	2,924				2,924	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,924	0	0	0	2,924	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,926				2,926	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	48,623				48,623	24
Transmission and Distribution Mains (343)	1,300,773	866,520	44,544		2,122,749	25
Services (345)	209,923	710,071	5,440		914,554	26
Meters (346)	202,386	121,174			323,560	27
Hydrants (348)	171,073	79,719	1,250		249,542	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)	48				48	29
Total Transmission and Distribution Plant	1,935,752	1,777,484	51,234	0	3,662,002	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	154				154	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	7,125				7,125	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)	15,547				15,547	41
Total General Plant	22,826	0	0	0	22,826	
Total utility plant in service directly assignable	2,079,777	1,777,484	51,234	0	3,806,027	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,079,777	1,777,484	51,234	0	3,806,027	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	810,643	46,013			856,656	25
Services (345)	159,801	313			160,114	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	113,323	3,678			117,001	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,083,767	50,004	0	0	1,133,771	
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)	15,345				15,345	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	15,345	0	0	0	15,345	
Total utility plant in service directly assignable	1,099,112	50,004	0	0	1,149,116	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,099,112	50,004	0	0	1,149,116	

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			5,437	5,437	1
February			4,919	4,919	2
March			5,367	5,367	3
April			5,182	5,182	4
May			6,517	6,517	5
June			5,881	5,881	6
July			6,349	6,349	7
August			5,479	5,479	8
September			5,096	5,096	9
October			5,285	5,285	10
November			4,821	4,821	11
December			4,984	4,984	12
Total annual pumpage	0	0	65,317	65,317	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	65,317	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	65,317	4
Less: Gallons (000's) sold (Revenue Water):	50,922	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	14,395	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,228	8
Gallons (000's) used for fire protection:	140	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	299	11
Subtotal Authorized System Uses:	2,667	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	65	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	11,663	18
Subtotal Water Losses:	11,728	19
Percentage of water entering distribution system sold:	78%	20
Percentage of Real and Apparent Losses:	18%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	307	29
Date of maximum: 09/21/2010		30
Cause of maximum: Dry weather		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	122	33
Date of minimum: 08/14/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	76,662	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	2,197	43
Outside municipality?	10	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	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	1	2	1
Location	34 EAST MAIN STREET	435 SOUTH PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1912	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	500	8
Pump Motor or Standby Engine Mfr	USE	FM	9
Year Installed	1977	1958	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	50	12
Footnotes			13
			14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	60				60	1
M	D	1.000	3,084	58	58		3,084	2
M	D	2.000	282				282	3
M	D	3.000	100				100	4
M	D	4.000	100				100	5
M	D	6.000	24,766	724	4,860		20,630	* 6
M	D	8.000	30,419	2,163	179		32,403	* 7
M	D	10.000	17,996	8,670			26,666	* 8
M	D	12.000	0	3,616			3,616	* 9
Total Within Municipality			76,807	15,231	5,097	0	86,941	
Total Utility			76,807	15,231	5,097	0	86,941	

WATER MAINS

Water Mains (Page W-21)

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

Additions were financed by municipal and developer contributions.

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	447		25		422	13	*	1
M	1.000	326	44	8		362		*	2
M	1.500	18				18		*	3
M	2.000	11	4			15		*	4
M	3.000	1	1			2		*	5
M	6.000	15	1			16		*	6
Total Utility		818	50	33	0	835	13		

WATER SERVICES

Water Services (Page W-22)

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

Additions were financed by municipal and developer contributions

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0				0	0	1
0.750	974	54			1028	308	* 2
1.000	26				26	8	* 3
1.500	19				19	6	* 4
2.000	5				5	2	* 5
3.000	2				2	0	* 6
Total:	1,026	54	0	0	1080	324	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	876	69	0	10	0	73	1028	* 2
1.000		14	1	1	0	10	26	* 3
1.500	0	10	0	7	0	2	19	* 4
2.000	0	2	1	2	0	0	5	* 5
3.000	0	0	0	2	0	0	2	* 6
Total:	876	95	2	22	0	85	1080	

METERS

Meters (Page W-23)

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

All meters are being tested as the rollout of the AMI system is completed. All meters will be tested at the conclusion of the transition, planned for 2011.

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

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	138	24	5		157	2
Total Fire Hydrants	138	24	5	0	157	
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:	157
Number of distribution system valves end of year:	249
Number of distribution valves operated during year:	249

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Dane County	
Villages	
BELLEVILLE	800
Total Villages:	800
Total Dane County:	800
Green County	
Villages	
BELLEVILLE	195
Total Villages:	195
Total Green County:	195
Total Company:	995

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	756,559	746,239	1
Total Sewage Operating Revenues	756,559	746,239	
Other Operating Revenues			
Customer Forfeited Discounts (631)	4,569	4,568	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	2,837	3,430	6
Total Other Operating Revenues	7,406	7,998	
Total Operating Revenues	763,965	754,237	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	141,594	131,489	7
Maintenance Expenses (831-834)	75,914	69,514	8
Customer Accounting & Collection Expenses (840-843)	2,865	3,172	9
Administrative and General Expenses (850-857)	107,278	99,325	10
Total Operation and Maintenance Expenses	327,651	303,500	
Other Operating Expenses			
Depreciation Expense (403)	399,365	381,154	11
Amortization Expense (404)		0	12
Taxes (408)	5,462	6,427	13
Total Other Operating Expenses	404,827	387,581	
Total Operating Expenses	732,478	691,081	
NET OPERATING INCOME	31,487	63,156	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	866	36,966	580,574	5
Commercial Revenues (622.2)	94	9,157	134,190	6
Industrial Revenues (622.3)	1	427	7,735	7
Revenues from Public Authorities (622.4)	18	4,372	34,060	8
Total Measured Service to General Customers (622)	979	50,922	756,559	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	979	50,922	756,559	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	4,569	2
Other (specify):		
Total Customer Forfeited Discounts (631)	4,569	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
OTHER	2,837	6
Total Miscellaneous Operating Revenues (635)	2,837	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	54,362	55,286	1
Power and Fuel for Pumping (821)	1,582	1,917	2
Power and Fuel for Aeration Equipment (822)	24,742	22,282	3
Chlorine (823)	2,848	2,556	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	18,050	18,085	7
Other Operating Supplies and Expenses (827)	32,508	23,771	8
Transportation Expenses (828)	7,502	7,592	9
Rents (829)		0	10
Total Operation Expenses	141,594	131,489	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	127	8,212	11
Maintenance of Collection System Pumping Equipment (832)	3,996	293	12
Maintenance of Treatment and Disposal Plant Equipment (833)	70,313	59,131	13
Maintenance of General Plant Structures and Equipment (834)	1,478	1,878	14
Total Maintenance Expenses	75,914	69,514	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	2,121	2,204	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	744	968	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	2,865	3,172	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	20,897	20,108	19
Office Supplies and Expenses (851)	7,184	6,716	20
Outside Services Employed (852)	5,407	8,984	21
Insurance Expense (853)	38,012	40,497	22
Employees Pensions and Benefits (854)	8,396	5,974	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	12,124	5,161	25
Rents (857)	15,258	11,885	26
Total Administrative and General Expenses	107,278	99,325	
Total Operation and Maintenance Expenses	327,651	303,500	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		5,462	6,427	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		5,462	6,427	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	116,594		3,360		113,234	6
Collecting Mains and Accessories (313)	1,455,512	2,062,722	35,792		3,482,442	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	73,698	79,749			153,447	9
Other Collecting System Equipment (316)	36,617				36,617	10
Total Collection System	1,682,421	2,142,471	39,152	0	3,785,740	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	500				500	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	215,805	244,527			460,332	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	216,305	244,527	0	0	460,832	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	29,650				29,650	17
Structures and Improvements (331)	841,661				841,661	18
Preliminary Treatment Equipment (332)	1,337,323				1,337,323	19
Primary Treatment Equipment (333)	78,921				78,921	20
Secondary Treatment Equipment (334)	4,578,342				4,578,342	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	331,971				331,971	23
Sludge Treatment and Disposal Equipment (337)	249,615				249,615	24
Plant Site Piping (338)	1,282,242				1,282,242	25
Flow Metering and Monitoring Equipment (339)	27,484				27,484	26
Outfall Sewer Pipes (340)	18,529				18,529	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	8,775,738	0	0	0	8,775,738	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	18,313				18,313	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	18,313	0	0	0	18,313	
Total utility plant in service directly assignable	10,692,777	2,386,998	39,152	0	13,040,623	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	37,992				37,992	33
Transportation Equipment (373)	107,767				107,767	34
Other General Equipment (379)	92,849				92,849	35
Other Tangible Property (390)	0				0	36
Total General Plant	238,608	0	0	0	238,608	
Total utility plant in service directly assignable	10,931,385	2,386,998	39,152	0	13,279,231	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	10,931,385	2,386,998	39,152	0	13,279,231	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0	34,615			34,615	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	34,615	0	0	34,615	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	34,615	0	0	34,615	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	34,615	0	0	34,615	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	0	34,615	0	0	34,615	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
							0	1
Total Utility		0	0	0	0	0	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet				
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
0.000	0				0
Total Utility	0	0	0	0	0

1