



3013 (02-05-09)

ANNUAL REPORT

OF

Name: BELLEVUE WATER UTILITY

Principal Office: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

For the Year Ended: DECEMBER 31, 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.

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
Distribution of Total Payroll	F-05
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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVUE WATER UTILITY

Utility Address: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

When was utility organized? 4/2/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN SIMONS

Title: CLERK/TREASURER

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225 EXT 303

Fax Number: (920) 468 - 4039

Email Address: Ksimons@bellevue-wi.com

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

Name: MIKE KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4112

Fax Number:

Email Address: mike.konecny@schencksc.com

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

Name: CRAIG BEYL

Title: VILLAGE PRESIDENT

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

Email Address: bellevue@villageofbellevue.org

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

YES

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

Name: MIKE KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4112

Fax Number:

Email Address: mike.konecny@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/27/2009

Period covered by most recent audit: 12/31/08

Names and titles of utility management including manager or superintendent:

Name: BIL BALKE

Title: PUBLIC WORKS DIRECTOR

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

Email Address: BillB@villageofbellevue.org

Name: GLEN SIMONSON

Title: STREETS SUPERINTENDENT

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

Email Address: GlenS@villageofbellevue.org

Name of utility commission/committee: NONE

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,573,864	2,816,876	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,256,514	2,292,557	2
Depreciation Expense (403)	125,360	103,420	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	190,361	180,189	5
Total Operating Expenses	2,572,235	2,576,166	
Net Operating Income	1,629	240,710	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,629	240,710	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	600	275	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,610	31,204	10
Miscellaneous Nonoperating Income (421)	127,388	387,480	11
Total Other Income	147,598	418,959	
Total Income	149,227	659,669	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(57,867)	(57,867)	12
Other Income Deductions (426)	169,563	167,730	13
Total Miscellaneous Income Deductions	111,696	109,863	
Income Before Interest Charges	37,531	549,806	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	74,878	81,206	14
Amortization of Debt Discount and Expense (428)	4,911	5,944	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	79,789	87,150	
Net Income	(42,258)	462,656	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,474,008	8,011,352	20
Balance Transferred from Income (433)	(42,258)	462,656	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)	8,431,750	8,474,008	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,573,864	0	2,573,864	1
Total (Acct. 400):	2,573,864	0	2,573,864	
Operation and Maintenance Expense (401-402):				
Derived	2,256,514	0	2,256,514	2
Total (Acct. 401-402):	2,256,514	0	2,256,514	
Depreciation Expense (403):				
Derived	125,360	0	125,360	3
Total (Acct. 403):	125,360	0	125,360	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	190,361	0	190,361	5
Total (Acct. 408):	190,361	0	190,361	
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:	1,629	0	1,629	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	600	0	600	8
Total (Acct. 415-416):	600	0	600	
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	19,610		19,610	11
Total (Acct. 419):	19,610	0	19,610	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		113,731	113,731	12
IMPACT FEES		13,657	13,657	13
Total (Acct. 421):	0	127,388	127,388	
TOTAL OTHER INCOME:	20,210	127,388	147,598	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(57,867)	0	(57,867)	14
NONE			0	15
Total (Acct. 425):	(57,867)	0	(57,867)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	169,563	169,563	16
NONE			0	17
Total (Acct. 426):	0	169,563	169,563	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(57,867)	169,563	111,696	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	74,878	0	74,878	18
Total (Acct. 427):	74,878	0	74,878	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT EXPENSE	4,911		4,911	19
Total (Acct. 428):	4,911	0	4,911	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	79,789	0	79,789	
NET INCOME:	(83)	(42,175)	(42,258)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,575,720	6,898,288	8,474,008	24
Total (Acct. 216):	1,575,720	6,898,288	8,474,008	
Balance Transferred from Income (433):				
Derived	(83)	(42,175)	(42,258)	25
Total (Acct. 433):	(83)	(42,175)	(42,258)	
Miscellaneous Credits to Surplus (434):				
NONE			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 Income from Nonutility Operations, Account 417.

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	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,575,637	6,856,113	8,431,750	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	600				600	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)	600	0	0	0	600	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,573,864	0	0	0	2,573,864	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	630				630	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,573,234	0	0	0	2,573,234	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	236,879	0	236,879	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	236,879	0	236,879	

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	3.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	15,008,161	14,532,627	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,201,838	2,890,443	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,806,323	11,642,184	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,528,898	1,507,870	8
Sinking Funds (125)	5,514	327,998	9
Depreciation Fund (126)	0	249,274	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	1,534,412	2,085,142	
CURRENT AND ACCRUED ASSETS			
Cash (131)	278,625	1,459,222	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	358,635	395,534	17
Other Accounts Receivable (143)	7,601	13,334	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	214,844	352,118	20
Plant Materials and Operating Supplies (154)	42,168	35,984	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	901,873	2,256,192	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,183	18,095	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	272,148	0	34
Total Deferred Debits	285,331	18,095	
Total Assets and Other Debits	14,527,939	16,001,613	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,713,401	1,713,401	35
Appropriated Earned Surplus (215)	259,168	259,168	36
Unappropriated Earned Surplus (216)	8,431,750	8,474,008	37
Total Proprietary Capital	10,404,319	10,446,577	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	2,157,959	2,598,686	40
Total Long-Term Debt	2,157,959	2,598,686	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	202,967	198,980	42
Payables to Municipality (233)	0	928,044	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	29,785	36,713	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	919,031	922,257	48
Total Current and Accrued Liabilities	1,151,783	2,085,994	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	813,878	870,356	51
Total Deferred Credits	813,878	870,356	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,527,939	16,001,613	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	14,532,627	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,689,429	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,186,717	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	132,015				8
Total Utility Plant	15,008,161	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,207,479	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,994,359	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,201,838	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	11,806,323	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)	1,065,647				1,065,647	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	125,360				125,360	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,122				20,122	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	145,482	0	0	0	145,482	16
Debits during year						17
Book cost of plant retired	3,650				3,650	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,650	0	0	0	3,650	25
Balance end of year (111.1)	1,207,479	0	0	0	1,207,479	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,824,796				1,824,796	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	169,563				169,563	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	169,563	0	0	0	169,563	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	1,994,359	0	0	0	1,994,359	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
LAND AND LAND RIGHTS	0			0	2
COLLECTION SEWERS	0			0	3
SERVICE LATERALS	0			0	4
PUMP STATION EQUIPMENT	0			0	5
STRUCTURES & IMPROVEMENTS	0			0	6
OFFICE FURNITURE & EQUIPMENT	0			0	7
COMPUTER EQUIPMENT	0			0	8
OTHER GENERAL EQUIPMENT	0			0	9
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	10
 Net Nonutility Property	 0	 0	 0	 0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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)	42,168	35,984	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	42,168	35,984	

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)				
2003 NOTE ISSUANCE COSTS	603	428	2,411	1
2004 LOSS ON ADVANCED REFUNDING	1,779	428	0	2
2004A NOTE ISSUANCE COSTS	1,846	428	9,227	3
2004B NOTE ISSUANCE COSTS	491	428	0	4
2007 NOTE ISSUANCE COSTS	192	428	1,545	5
Total			13,183	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,713,401	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,713,401</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
GO PROMISSORY NOTE	12/01/2004	02/01/2014	3.07%	1,344,200	2
GO PROMISSORY NOTE REFUND 1999 ISSUE	12/01/2004	02/01/2009	2.30%	0	3
GO PROMISSORY NOTE	07/05/2007	07/05/2017	3.90%	89,794	4
GO PROMISSORY NOTE	06/26/2008	02/01/2018	3.99%	384,543	5
GO PROMISSORY NOTE REFUND 2001 ISSUE	06/26/2008	02/01/2011	2.80%	69,750	6
GO PROMISSORY NOTE	06/01/2003	06/01/2012	3.99%	269,672	7
Total for Account 224				2,157,959	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	190,361	2
Charged electric department expense		3
Charged sewer department expense	4,336	4
Other (explain):		
NONE		5
Total Accruals and other credits	194,697	
Taxes paid during year:		
County, state and local taxes	174,636	6
Social Security taxes	17,664	7
PSC Remainder Assessment	2,397	8
Other (explain):		
NONE		9
Total payments and other debits	194,697	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
\$835,000 PROMISSORY NOTE 2003	3,663	9,418	10,046	3,035	3
\$255,600 PROMISSORY NOTE 2001	1,329	2,028	2,556	801	4
\$665,000 PROMISSORY NOTE 1999	963	193	1,156	0	5
\$2,270,840 PROMISSORY NOTE 2004A	21,594	44,857	48,025	18,426	6
\$102,600 PROMISSORY NOTE 2007	1,663	3,704	3,833	1,534	7
\$834,926 PROMISSORY NOTE 2008	7,501	14,678	16,190	5,989	8
Subtotal	36,713	74,878	81,806	29,785	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	36,713	74,878	81,806	29,785	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESMENTS	1,528,898	2
Total (Acct. 124):	1,528,898	
Sinking Funds (125):		
DEBT SERVICE	5,514	3
Total (Acct. 125):	5,514	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	358,635	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	358,635	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
LEDGEVIEW TAX ROLL	3,737	14
LEDGEVIEW FIRE PROTECTION	3,864	15
Total (Acct. 143):	7,601	
Receivables from Municipality (145):		
DUE FROM TAX ROLL	214,844	* 16
Total (Acct. 145):	214,844	

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):		
DEFERRED DEBITS	272,148	* 22
Total (Acct. 186):	272,148	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	810,141	24
DEFERRED REVENUE	3,737	25
Total (Acct. 253):	813,878	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

1/6/10

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,459,381	0	0	0	4,459,381	1
Materials and Supplies	39,076	0	0	0	39,076	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,136,563	0	0	0	1,136,563	4
Customer Advances for Construction					0	5
Regulatory Liability	839,074	0	0	0	839,074	6
NONE					0	7
Average Net Rate Base	2,522,820	0	0	0	2,522,820	
Net Operating Income	1,629	0	0	0	1,629	8
Net Operating Income as a percent of						
Average Net Rate Base	0.06%	N/A	N/A	N/A	0.06%	

**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	868,008	0	0	0	868,008	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	57,867	0	0	0	57,867	3
Other (specify):						
NONE					0	4
Balance End of Year	810,141	0	0	0	810,141	

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.

Decrease in rates in 2009

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)	2,455,223	2,756,815	1
Total Sales of Water	2,455,223	2,756,815	
Other Operating Revenues			
Forfeited Discounts (470)	21,089	20,176	2
Rents from Water Property (472)	78,273	19,899	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	19,279	19,986	5
Total Other Operating Revenues	118,641	60,061	
Total Operating Revenues	2,573,864	2,816,876	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,691,805	1,503,697	6
Pumping Expenses (620-633)	28,686	36,228	7
Water Treatment Expenses (640-652)	18,946	27,137	8
Transmission and Distribution Expenses (660-678)	236,474	431,514	9
Customer Accounts Expenses (901-906)	40,835	38,191	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	239,768	255,790	12
Total Operation and Maintenance Expenses	2,256,514	2,292,557	
Other Operating Expenses			
Depreciation Expense (403)	125,360	103,420	13
Amortization Expense (404-407)		0	14
Taxes (408)	190,361	180,189	15
Total Other Operating Expenses	315,721	283,609	
Total Operating Expenses	2,572,235	2,576,166	
NET OPERATING INCOME	1,629	240,710	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	10	960	6,281	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	10	960	6,281	
Metered Sales to General Customers (461)				
Residential (461.1)	3,756	203,835	1,137,807	5
Commercial (461.2)	576	168,675	723,131	6
Industrial (461.3)				7
Public Authority (461.4)	9	1,164	7,924	8
Total Metered Sales to General Customers (461)	4,341	373,674	1,868,862	
Private Fire Protection Service (462)	71		35,162	9
Public Fire Protection Service (463)	4,332		544,918	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	8,754	374,634	2,455,223	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NA			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	544,918	3
NONE		4
Total Public Fire Protection Service (463)	544,918	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	21,089	6
Other (specify):		
Total Forfeited Discounts (470)	21,089	
Rents from Water Property (472):		
RENT	78,273	7
Total Rents from Water Property (472)	78,273	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	948	9
Return on net investment in meters charged to sewer department	18,331	10
Other (specify):		
Total Other Water Revenues (474)	19,279	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	5,974	6,333	1
Operation Labor and Expenses (601)	7,713	0	2
Purchased Water (602)	1,676,162	1,470,598	3
Miscellaneous Expenses (603)		3,599	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	1,956	23,167	* 10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	1,691,805	1,503,697	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	26,734	29,654	16
Pumping Labor and Expenses (624)	1,952	2,323	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		474	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)		3,777	24
Total Pumping Expenses	28,686	36,228	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	240	240	26
Operation Labor and Expenses (642)	2,384	2,380	27
Miscellaneous Expenses (643)	16,322	24,517	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	18,946	27,137	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	11,899	115,171	* 33
Storage Facilities Expenses (661)	227	0	* 34
Transmission and Distribution Lines Expenses (662)	58,204	0	* 35
Meter Expenses (663)	3,066	0	* 36
Customer Installations Expenses (664)	10,574	0	* 37
Miscellaneous Expenses (665)	9,265	0	* 38
Rents (666)	31,425	0	* 39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	47,873	257,076	* 42
Maintenance of Transmission and Distribution Mains (673)	36,146	46,720	* 43
Maintenance of Services (675)	4,375	257	44
Maintenance of Meters (676)	3,332	207	45
Maintenance of Hydrants (677)	20,088	12,083	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	236,474	431,514	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	2,805	2,367	49
Customer Records and Collection Expenses (903)	37,400	34,999	50
Uncollectible Accounts (904)	630	825	51
Miscellaneous Customer Accounts Expenses (905)		0	* 52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	40,835	38,191	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	89,862	84,223	55
Office Supplies and Expenses (921)		0	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	6,569	11,548	58
Property Insurance (924)		3,430	59
Injuries and Damages (925)	11,033	14,653	60
Employee Pensions and Benefits (926)	67,736	67,049	61
Regulatory Commission Expenses (928)		3,598	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	2,905	1,874	64
Rents (931)	61,663	69,415	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	239,768	255,790	
Total Operation and Maintenance Expenses	2,256,514	2,292,557	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The utility purchases its water from Manitowac and therefore power for pumping is less than 3 cents.

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

For rows 660-666 - In 2009 the Utility started allocating expenses in greater detail after becoming an AB utility. The variances were a result of following PSC guidelines.

Row 672 - decreased due to painting of water tower in 2008, the entire amount was expensed.

Row 905 & 903 - Amount was reclassified to row 903 for more accurate reporting.

Row 614 - The Utility inspected and repaired a well in 2008 at a cost of \$22,240.

Row 673 - The Utility had a major repair of a water main break of \$17,000 in 2008.

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		174,636	162,693	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,336	4,069	2
Net property tax equivalent		170,300	158,624	
Social Security		17,664	18,309	3
PSC Remainder Assessment		2,397	3,256	4
Other (specify): NONE			0	5
Total tax expense		190,361	180,189	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166667				3
County tax rate	mills		4.383975				4
Local tax rate	mills		2.360590				5
School tax rate	mills		8.989089				6
Voc. school tax rate	mills		1.510576				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.410897				10
Less: state credit	mills		1.472756				11
Net tax rate	mills		15.938141				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.360590				14
Combined School Tax Rate	mills		10.499665				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.860255				17
Total Tax Rate	mills		17.410897				18
Ratio of Local and School Tax to Total	dec.		0.738633				19
Total tax net of state credit	mills		15.938141				20
Net Local and School Tax Rate	mills		11.772430				21
Utility Plant, Jan. 1	\$	14,532,627	14,532,627				22
Materials & Supplies	\$	35,984	35,984				23
Subtotal	\$	14,568,611	14,568,611				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,568,611	14,568,611				26
Assessment Ratio	dec.		1.018239				27
Assessed Value	\$	14,834,328	14,834,328				28
Net Local & School Rate	mills		11.772430				29
Tax Equiv. Computed for Current Year	\$	174,636	174,636				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	174,636					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	750				750	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	750	0	0	0	750	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	538,911				538,911	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	538,911	0	0	0	538,911	
PUMPING PLANT						
Land and Land Rights (320)	28,734				28,734	11
Structures and Improvements (321)	138,352				138,352	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	320,043				320,043	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	43,856				43,856	16
Total Pumping Plant	530,985	0	0	0	530,985	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,590	0			9,590	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,590	0	0	0	9,590	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	9,416	36,150			45,566	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	614,317				614,317	24
Transmission and Distribution Mains (343)	1,206,818	110,195			1,317,013	25
Services (345)	244,358	7,106			251,464	26
Meters (346)	723,469	17,612	1,150		739,931	27
Hydrants (348)	205,937	29,889	2,500		233,326	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	3,004,315	200,952	3,650	0	3,201,617	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	22,077				22,077	31
Office Furniture and Equipment (391)	8,772				8,772	32
Computer Equipment (391.1)	5,961				5,961	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	36,632				36,632	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	27,172				27,172	38
Communication Equipment (397)	9,948				9,948	39
SCADA Equipment (397.1)	0	262,794			262,794	* 40
Miscellaneous Equipment (398)	34,220				34,220	41
Total General Plant	144,782	262,794	0	0	407,576	
Total utility plant in service directly assignable	4,229,333	463,746	3,650	0	4,689,429	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,229,333	463,746	3,650	0	4,689,429	

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 \$100,000, please explain. If applicable, provide construction authorization.

The utility installed a SCADA system in 2009.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,466,993				1,466,993	24
Transmission and Distribution Mains (343)	6,451,871	106,842			6,558,713	25
Services (345)	1,375,838	6,889			1,382,727	26
Meters (346)	0				0	27
Hydrants (348)	778,284				778,284	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,072,986	113,731	0	0	10,186,717	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	10,072,986	113,731	0	0	10,186,717	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,072,986	113,731	0	0	10,186,717	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	192,416	2.90%	15,628	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	192,416		15,628	
PUMPING PLANT				
Structures and Improvements (321)	42,095	3.20%	4,427	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	192,634	4.40%	14,082	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	22,922	4.40%	1,930	11
Total Pumping Plant	257,651		20,439	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	6,658	6.00%	575	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	6,658		575	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	139,853	1.90%	11,672	17
Transmission and Distribution Mains (343)	114,928	1.30%	16,405	18
Services (345)	58,269	2.90%	7,189	19
Meters (346)	188,410	5.50%	40,243	20
Hydrants (348)	17,876	2.20%	4,832	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	519,336		80,341	
GENERAL PLANT				
Structures and Improvements (390)	6,183	2.90%	640	23
Office Furniture and Equipment (391)	6,052	5.80%	509	24
Computer Equipment (391.1)	5,961	26.70%	0	25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	24,786	5.80%	2,125	28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					208,044	4
316					0	5
317					0	6
	0	0	0	0	208,044	
321					46,522	7
323					0	8
325					206,716	9
326					0	10
328					24,852	11
	0	0	0	0	278,090	
331					0	12
332					7,233	13
333					0	14
334					0	15
	0	0	0	0	7,233	
341					0	16
342					151,525	17
343					131,333	18
345					65,458	19
346	1,150				227,503	20
348	2,500				20,208	21
349					0	22
	3,650	0	0	0	596,027	
390					6,823	23
391					6,561	24
391.1					5,961	25
392					0	26
393					0	27
394					26,911	28
395					0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	16,360	7.50%	2,038	30
Communication Equipment (397)	5,350	15.00%	1,492	31
SCADA Equipment (397.1)	0	15.00%	19,710	32
Miscellaneous Equipment (398)	24,894	5.80%	1,985	33
Total General Plant	89,586		28,499	
Total accum. prov. directly assignable	1,065,647		145,482	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,065,647		145,482	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					18,398	30
397					6,842	31
397.1					19,710	32
398					26,879	33
	0	0	0	0	118,085	
	3,650	0	0	0	1,207,479	
					0	34
	3,650	0	0	0	1,207,479	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	69,021	1.90%	27,873	17
Transmission and Distribution Mains (343)	1,072,202	1.30%	84,569	18
Services (345)	457,549	2.90%	39,999	19
Meters (346)	0	0.00%		20
Hydrants (348)	226,024	2.20%	17,122	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,824,796		169,563	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					96,894	17
343					1,156,771	18
345					497,548	19
346					0	20
348					243,146	21
349					0	22
	0	0	0	0	1,994,359	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,824,796		169,563	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,824,796		169,563	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,994,359	
					0	34
	0	0	0	0	1,994,359	

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	36,478		122	36,600	1
February	33,189			33,189	2
March	37,586			37,586	3
April	36,425			36,425	4
May	42,879		188	43,067	5
June	43,489			43,489	6
July	47,896			47,896	7
August	43,910		233	44,143	8
September	41,039			41,039	9
October	34,433		230	34,663	10
November	33,447			33,447	11
December	32,125			32,125	12
Total annual pumpage	462,896	0	773	463,669	

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):	463,669	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	463,669	3
Less: Gallons (000's) sold:	374,634	4
Gallons (000's) entering distribution system but not sold:	89,035	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	19,918	7
Gallons (000's) used for fire protection:	273	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	20,191	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	42,750	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	26,094	17
Subtotal of Estimated Losses:	68,844	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	6%	20
If more than 15%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,808	22
Date of maximum: 06/24/2009		23
Cause of maximum: Flushing of Hydrants		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	903	25
Date of minimum: 12/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	102,620	27
If water is purchased:		28
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		29
Point of Delivery: MAINS		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	9	32
Number of service breaks repaired this year:	7	33
Population served (estimate the number of individuals served):		34
Inside municipality?	15,050	35
Outside municipality?	6	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	1
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	2
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	3
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			15
Location	3267 KEWAUNEE RD			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GOULDS			19
Year Installed	1995			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,000			22
Pump Motor or Standby Engine Mfr	G.E.			24
Year Installed	1995			25
Type	ELECTRIC			26
Horsepower	250			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	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1974	1989	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	117	155	170	6
Total capacity in gallons (actual)	500,000	400,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	4.000	336				336	1
A	D	6.000	30,299				30,299	2
M	D	6.000	7,056				7,056	3
P	D	6.000	31,933				31,933	4
A	D	8.000	15,858				15,858	5
M	D	8.000	8,382				8,382	6
P	D	8.000	166,218	1,857			168,075	7
A	D	10.000	21,187				21,187	8
M	D	10.000	13,843	1,394			15,237	9
P	D	10.000	30,318	128			30,446	10
A	D	12.000	10,475				10,475	11
M	D	12.000	18,987				18,987	12
P	D	12.000	14,278				14,278	13
A	D	14.000	3,079				3,079	14
M	D	14.000	8,010				8,010	15
P	D	14.000	365				365	16
Total Within Municipality			380,624	3,379	0	0	384,003	
Total Utility			380,624	3,379	0	0	384,003	

WATER MAINS

Water Mains (Page W-19)

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

\$106,842 of main additions will be assessed to property owners. The owners can either pay immediateley or over 10 years. The remaining additions of \$16,405 was paid for by the Utility.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	337				337	0	1
M	1.000	2,205				2,205	269	2
P	1.000	920				920	2	3
P	1.250	61				61	0	4
P	1.500	261	11			272	4	5
M	1.500	57				57	22	6
P	2.000	98				98	3	7
M	2.000	30				30	30	8
M	3.000	2				2	1	9
M	4.000	1				1	1	10
M	6.000	5				5	5	11
M	8.000	2				2	2	12
M	10.000	1				1	1	13
Total Utility		3,980	11	0	0	3,991	340	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
\$6,889 of the services added were assessed to property owners who have the option to pay immediately or over 10 years. The remaining \$7,106 was paid for by the Utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,073	54	2		4,125	54	1
1.000	68			(1)	67	3	2
1.500	199		1		198	75	3
2.000	29	5			34	19	4
3.000	6	1	1		6	5	5
4.000	2				2	1	6
Total:	4,377	60	4	(1)	4,432	157	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,751	298	0	2	2	72	4,125	1
1.000	5	54	0	1	0	7	67	2
1.500	0	190	0	4	0	4	198	3
2.000	0	26	0	1	2	5	34	4
3.000	0	5	0	0	0	1	6	5
4.000	0	2	0	0	0	0	2	6
Total:	3,756	575	0	8	4	89	4,432	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjusted to meet actual count.

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

All meters were replaced in the past 4 years with radio read meters.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	763	7	3		767	2
Total Fire Hydrants	768	7	3	0	772	
Flushing Hydrants						
	0			1	1	3
Total Flushing Hydrants	0	0	0	1	1	

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:	772
Number of distribution system valves end of year:	1,431
Number of distribution valves operated during year:	716