



3013 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1900 LIBAL STREET
GREEN BAY, WI 54301

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1900 LIBAL STREET
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: FINANCE DIRECTOR

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 112

Fax Number: (920) 448 - 2850

Email Address: julie@villageofallouez.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address: julie@villageofallouez.com

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

Name: STEVE VANDENAVOND

Title: VILLAGE PRESIDENT

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

Email Address: navons@juno.com

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 KONECNEY

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS

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

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

Email Address: mike.konecny@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/11/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: CRAIG BERNDT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 108

Fax Number: (920) 448 - 2850

Email Address: craig@villageofallouez.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:
MR STEVE VANDEVOND, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

Identification and Ownership - Contacts (Page iv)

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

The utility clerk is not new.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,187,068	3,023,670	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,236,400	2,374,898	2
Depreciation Expense (403)	237,135	226,925	3
Amortization Expense (404-407)	36,904	36,903	4
Taxes (408)	200,143	192,433	5
Total Operating Expenses	2,710,582	2,831,159	
Net Operating Income	476,486	192,511	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	476,486	192,511	
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)	6,450	19,328	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,450	19,328	
Total Income	482,936	211,839	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,296)	(12,296)	12
Other Income Deductions (426)	40,149	40,343	13
Total Miscellaneous Income Deductions	27,853	28,047	
Income Before Interest Charges	455,083	183,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	8,249	9,119	15
Amortization of Premium on Debt--Cr. (429)	8,809	7,890	16
Interest on Debt to Municipality (430)	174,531	191,305	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	173,971	192,534	
Net Income	281,112	(8,742)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,777,574	5,799,278	20
Balance Transferred from Income (433)	281,112	(8,742)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	12,962	12,962	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)	6,045,724	5,777,574	

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	3,187,068	0	3,187,068	1
Total (Acct. 400):	3,187,068	0	3,187,068	
Operation and Maintenance Expense (401-402):				
Derived	2,236,400	0	2,236,400	2
Total (Acct. 401-402):	2,236,400	0	2,236,400	
Depreciation Expense (403):				
Derived	237,135	0	237,135	3
Total (Acct. 403):	237,135	0	237,135	
Amortization Expense (404-407):				
Derived	36,904	0	36,904	4
Total (Acct. 404-407):	36,904	0	36,904	
Taxes (408):				
Derived	200,143	0	200,143	5
Total (Acct. 408):	200,143	0	200,143	
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:	476,486	0	476,486	
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	6,450		6,450	11
Total (Acct. 419):	6,450	0	6,450	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	6,450	0	6,450	

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	(12,296)	0	(12,296)	14
NONE			0	15
Total (Acct. 425):	(12,296)	0	(12,296)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	40,149	40,149	16
NONE			0	17
Total (Acct. 426):	0	40,149	40,149	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,296)	40,149	27,853	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	8,249		8,249	19
Total (Acct. 428):	8,249	0	8,249	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM ON DEBT	8,809		8,809	20
Total (Acct. 429):	8,809	0	8,809	
Interest on Debt to Municipality (430):				
Derived	174,531	0	174,531	21
Total (Acct. 430):	174,531	0	174,531	
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:	173,971	0	173,971	
NET INCOME:	321,261	(40,149)	281,112	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,701,753	2,075,821	5,777,574	24
Total (Acct. 216):	3,701,753	2,075,821	5,777,574	
Balance Transferred from Income (433):				
Derived	321,261	(40,149)	281,112	25
Total (Acct. 433):	321,261	(40,149)	281,112	
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):				
AMORTIZATION OF LOSS ON REFUNDING	12,962		12,962	* 27
Total (Acct. 435)--Debit:	12,962	0	12,962	
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):	4,010,052	2,035,672	6,045,724	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Amortization of loss on debt refunding done in 2006.

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	3,187,068	0	0	0	3,187,068	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,187,068	0	0	0	3,187,068	

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	235,249	35,709	270,958	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	19,761	4,323	24,084	7
Water utility plant accounts	1,110	273	1,383	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	40,305	(40,305)	0	18
All other accounts	0	0	0	19
Total Payroll	296,425	0	296,425	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	5.8	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)	11,868,609	11,777,119	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,718,384	2,466,930	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,150,225	9,310,189	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	113,228	97,833	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	113,228	97,833	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	982	1,963	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	734,768	731,667	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	735,750	733,630	
CURRENT AND ACCRUED ASSETS			
Cash (131)	140,025		12
Special Deposits (134)	0	0	13
Working Funds (135)	200	200	14
Temporary Cash Investments (136)	21,705	22,548	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	198,655	228,435	17
Other Accounts Receivable (143)	267,616	273,721	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	85,306	68,372	20
Plant Materials and Operating Supplies (154)	61,918	53,979	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	10,384	6,750	25
Interest and Dividends Receivable (171)	1,209		26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	787,018	654,005	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	62,590	70,839	29
Extraordinary Property Losses (182)	110,712	147,616	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)	215,479	275,691	34
Total Deferred Debits	388,781	494,146	
Total Assets and Other Debits	11,061,774	11,191,970	

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)	29,326	29,326	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	6,045,724	5,777,574	37
Total Proprietary Capital	6,075,050	5,806,900	
LONG-TERM DEBT			
Bonds (221)	0		38
Advances from Municipality (223)	4,090,000	4,425,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,090,000	4,425,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	309,828	200,296	42
Payables to Municipality (233)	266,897	417,253	43
Customer Deposits (235)	1,584	1,584	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	39,556	41,435	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	617,865	660,568	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	63,150	71,959	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	215,709	227,543	51
Total Deferred Credits	278,859	299,502	
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	11,061,774	11,191,970	

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	11,777,119	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)	9,501,157	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,367,452	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)					8
Total Utility Plant	11,868,609	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)	2,379,549	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	338,835	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,718,384	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	9,150,225	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)	2,167,089				2,167,089	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	237,135				237,135	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,657				22,657	6
Accruals charged other						7
accounts (specify):						8
Dep exp on computers chg to sewer	7,618				7,618	9
Salvage	10,430				10,430	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	277,840	0	0	0	277,840	16
Debits during year						17
Book cost of plant retired	65,245				65,245	18
Cost of removal	135				135	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	65,380	0	0	0	65,380	25
Balance end of year (111.1)	2,379,549	0	0	0	2,379,549	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)	299,841				299,841	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	40,149				40,149	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,035				1,035	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	41,184	0	0	0	41,184	16
Debits during year						17
Book cost of plant retired	2,190				2,190	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,190	0	0	0	2,190	25
Balance end of year (111.2)	338,835	0	0	0	338,835	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
250 HP US MOTOR		15,000		15,000	2
4 HP 11 GALLON AIR COMPRESSOR		195		195	3
2 HP 15 GALLON AIR COMPRESSOR		200		200	4
EQUIP. FROM PLANT INTO STOCK	40,595			40,595	5
METER CHART RECORDER	5,940			5,940	6
REDUCED VOLTAGE STARTER	9,350			9,350	7
REDUCED VOLTAGE STARTER	13,560			13,560	8
REDUCED VOLTAGE STARTER	10,745			10,745	9
REDUCED VOLTAGE STARTER	10,745			10,745	10
REDUCED VOLTAGE STARTER	4,350			4,350	11
1/2 HP COMPRESSOR	919			919	12
REGAL CHLORINATOR	1,629			1,629	13
Total Nonutility Property (121)	97,833	15,395	0	113,228	
Less accum. prov. depr. & amort. (122)	97,833	15,395		113,228	14
 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)	61,918	53,979	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	61,918	53,979	

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)				
GENERAL OBLIGATION REFUNDING BOND 05/06	2,430	428	34,834	1
GENERAL OBLIGATION REFUNDING BOND 05/08	3,839	428	9,277	2
GENERAL OBLIGATION REFUNDING BOND 08/04	1,980	428	18,479	3
Total			62,590	
Unamortized premium on debt (251)				
GENERAL OBLIGATION REFUNDING BOND 05/08	2,757	429	6,661	4
GENERAL OBLIGATION REFUNDING BOND 08/04	6,052	429	56,489	5
Total			63,150	

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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
GENERAL OBLIGATION REFUNDING BONDS	05/01/2006	04/01/2024	4.16%	1,820,000	1
GENERAL OBLIGATION REFUNDING BONDS	05/01/2008	06/01/2012	3.42%	550,000	2
GENERAL OBLIGATION REFUNDING BONDS	08/15/2004	04/01/2019	4.49%	1,720,000	3
Total for Account 223				4,090,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	200,143	2
Charged electric department expense		3
Charged sewer department expense	6,421	4
Other (explain):		
NONE		5
Total Accruals and other credits	206,564	
Taxes paid during year:		
County, state and local taxes	184,320	6
Social Security taxes	20,177	7
PSC Remainder Assessment	2,067	8
Other (explain):		
NONE		9
Total payments and other debits	206,564	
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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GENERAL OBLIGATION REFUNDING BONDS 05/1/2006	18,959	75,555	75,648	18,866	2
GENERAL OBLIGATION REFUNDING BONDS 08/15/2004	20,435	77,806	79,118	19,123	3
GENERAL OBLIGATION REFUNDING BONDS 05/01/2008	2,041	21,170	21,644	1,567	4
Subtotal	41,435	174,531	176,410	39,556	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	41,435	174,531	176,410	39,556	

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):		
DEFERRED SPECIAL ASSESSMENTS	982	2
Total (Acct. 124):	982	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	734,768	4
Total (Acct. 126):	734,768	
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	198,655	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	198,655	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	200,297	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
STORM WATER UTILITY	66,600	* 14
MISCELLANEOUS WATER SERVICE CHARGES	719	15
Total (Acct. 143):	267,616	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	85,306	* 16
Total (Acct. 145):	85,306	

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):		
PROPERTY, INJURY & DAMAGE INSURANCE AND MISCELLANEOUS	10,384	17
Total (Acct. 165):	10,384	
Extraordinary Property Losses (182):		
UNAMORTIZED PORTION OF LOSS ON RETIREMENT & COSTS TO ABANDON UTILITY PLANT	110,712	* 18
Total (Acct. 182):	110,712	
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):		
UNAMORTIZED PORTION OF WATER TOWER REPAINTING	94,500	* 22
UNAMORTIZED PORTION OF LOSS ON DEBT REFUNDING	120,979	* 23
Total (Acct. 186):	215,479	
Payables to Municipality (233):		
SEWER (NON-REGULATED) ACCOUNTS RECEIVABLE	200,297	* 24
STORM WATER UTILITY ACCOUNTS RECEIVABLE	66,600	* 25
Total (Acct. 233):	266,897	
Other Deferred Credits (253):		
Regulatory Liability	172,143	26
ACCRUED VACATION AND SICK LEAVE LIABILITY	43,566	27
Total (Acct. 253):	215,709	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

\$110,712 represents the unamortized portion of total retirement losses and abandonment costs of \$184,519 incurred in 2007 and 2008 on the retirement of two wells, pumping equipment and other pumping equipment per PSC authorization letter dated 02/28/08.

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

\$94,500 represents the unamortized portion of total water tower repainting costs of \$331,038 per PSC authorization dated 03/09/06.

\$120,979 represents the unamortized portion of the total loss on debt refunding of \$168,506 - n/a.

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.

Account #143 - Sewer (non-regulated) balance of \$200,297 is offset by the same amount in Account #233 - Sewer (non-regulated) accounts receivable. This amount represents the sewer customer accounts receivable balance on the utility billing system as of 12/31/09.

Account #143 - Storm water utility balance of \$66,600 is offset by the same amount in Account #233 - Storm water utility accounts receivable. This amount represents the storm water utility customer accounts receivable balance on the utility billing system as of 12/31/09.

Account #145 - Done - See particulars, column (a)

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)	9,448,999	0	0	0	9,448,999	1
Materials and Supplies	57,948	0	0	0	57,948	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,273,319	0	0	0	2,273,319	4
Customer Advances for Construction					0	5
Regulatory Liability	178,291	0	0	0	178,291	6
NONE					0	7
Average Net Rate Base	7,055,337	0	0	0	7,055,337	
Net Operating Income	476,486	0	0	0	476,486	8
Net Operating Income as a percent of						
Average Net Rate Base	6.75%	N/A	N/A	N/A	6.75%	

**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	184,439	0	0	0	184,439	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,296	0	0	0	12,296	3
Other (specify):						
NONE					0	4
Balance End of Year	172,143	0	0	0	172,143	

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.
Rate increase 70-WR-104 granted beginning 12/09/08.

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)	3,095,408	2,937,087	1
Total Sales of Water	3,095,408	2,937,087	
Other Operating Revenues			
Forfeited Discounts (470)	23,911	18,527	2
Rents from Water Property (472)	56,021	54,744	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	11,728	13,312	5
Total Other Operating Revenues	91,660	86,583	
Total Operating Revenues	3,187,068	3,023,670	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,580,524	1,677,727	6
Pumping Expenses (620-633)	113,657	101,434	7
Water Treatment Expenses (640-652)	21,492	27,569	8
Transmission and Distribution Expenses (660-678)	280,241	309,895	9
Customer Accounts Expenses (901-906)	36,761	33,218	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	203,725	225,055	12
Total Operation and Maintenance Expenses	2,236,400	2,374,898	
Other Operating Expenses			
Depreciation Expense (403)	237,135	226,925	13
Amortization Expense (404-407)	36,904	36,903	* 14
Taxes (408)	200,143	192,433	15
Total Other Operating Expenses	474,182	456,261	
Total Operating Expenses	2,710,582	2,831,159	
NET OPERATING INCOME	476,486	192,511	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Account #407 amortization of \$36,904 is the second of five years of amortization of extraordinary property losses incurred in the retirement of two wells, pumping equipment, other pumping equipment and the costs of abandonment/removal in 2007 and 2008. PSC letter dated 02/28/08.

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)				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)	5,230	270,521	1,937,250	5
Commercial (461.2)	248	48,752	274,690	6
Industrial (461.3)				7
Public Authority (461.4)	25	63,492	304,857	8
Total Metered Sales to General Customers (461)	5,503	382,765	2,516,797	
Private Fire Protection Service (462)	35		25,162	9
Public Fire Protection Service (463)	1		553,449	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,539	382,765	3,095,408	

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		<u><u>0</u></u>	<u><u>0</u></u>	

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)	553,449	3
NONE		4
Total Public Fire Protection Service (463)	553,449	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	23,911	6
Other (specify):		
Total Forfeited Discounts (470)	23,911	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUND SPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	56,021	7
Total Rents from Water Property (472)	56,021	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	900	9
Return on net investment in meters charged to sewer department	10,828	10
Other (specify):		
Total Other Water Revenues (474)	11,728	

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 - See particulars, column (a)

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)	25,018	20,394	1
Operation Labor and Expenses (601)	10,575	9,923	2
Purchased Water (602)	1,533,677	1,636,887	3
Miscellaneous Expenses (603)	488	433	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	192	167	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)	10,574	9,923	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	1,580,524	1,677,727	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	5,219	6,224	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	19,849	27,720	16
Pumping Labor and Expenses (624)	7,097	4,316	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	20,970	29,141	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	37,292	11,240	* 22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	23,230	22,793	24
Total Pumping Expenses	113,657	101,434	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	7,277	6,804	26
Operation Labor and Expenses (642)	14,215	20,765	27
Miscellaneous Expenses (643)		0	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	21,492	27,569	

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)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	30,502	32,434	35
Meter Expenses (663)	126	352	36
Customer Installations Expenses (664)	16,304	14,833	37
Miscellaneous Expenses (665)	10,995	3,521	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	58,502	64,063	42
Maintenance of Transmission and Distribution Mains (673)	89,949	135,207	* 43
Maintenance of Services (675)	37,006	27,342	44
Maintenance of Meters (676)	8,553	11,144	45
Maintenance of Hydrants (677)	28,304	20,999	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	280,241	309,895	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	13,084	10,044	49
Customer Records and Collection Expenses (903)	23,677	23,174	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	36,761	33,218	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,964	57,406	55
Office Supplies and Expenses (921)	5,982	6,851	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	11,573	19,063	58
Property Insurance (924)	6,991	8,572	59
Injuries and Damages (925)	9,281	8,770	60
Employee Pensions and Benefits (926)	94,718	92,454	61
Regulatory Commission Expenses (928)	0	11,140	* 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)	10,716	12,299	64
Rents (931)	8,500	8,500	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	203,725	225,055	
Total Operation and Maintenance Expenses	2,236,400	2,374,898	

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.

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 greater than 12 cents. It appears that the higher cost per KWH is due to an increase in the ratio of peak to non-peak energy usage.

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

Account #631 - This increase is due mainly to roof and hatch improvements done to pump station #7 in the amount of \$9,554 and pump station #2 repairs and maintenance including soffits, doors, siding, masonry, epoxy flooring and lighting in the amount of \$14,108.

Account #673 - This decrease is due to a decrease in main breaks/repairs resulting in decreased repair costs from contractors and water utility labor.

Account #928 - 2008 consisted of accounting and Public Service Commission costs related to the application to increase water rates.

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		184,320	174,709	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,421	6,035	2
Net property tax equivalent		177,899	168,674	
Social Security		20,177	19,780	3
PSC Remainder Assessment		2,067	3,979	4
Other (specify): NONE			0	5
Total tax expense		200,143	192,433	

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		0.165392				3
County tax rate	mills		4.301086				4
Local tax rate	mills		6.084907				5
School tax rate	mills		8.837297				6
Voc. school tax rate	mills		1.499030				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.887712				10
Less: state credit	mills		1.552333				11
Net tax rate	mills		19.335379				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.084907				14
Combined School Tax Rate	mills		10.336327				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.421234				17
Total Tax Rate	mills		20.887712				18
Ratio of Local and School Tax to Total	dec.		0.786167				19
Total tax net of state credit	mills		19.335379				20
Net Local and School Tax Rate	mills		15.200841				21
Utility Plant, Jan. 1	\$	11,777,119	11,777,119				22
Materials & Supplies	\$	53,979	53,979				23
Subtotal	\$	11,831,098	11,831,098				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,831,098	11,831,098				26
Assessment Ratio	dec.		1.024898				27
Assessed Value	\$	12,125,669	12,125,669				28
Net Local & School Rate	mills		15.200841				29
Tax Equiv. Computed for Current Year	\$	184,320	184,320				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	184,320					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)	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)	29,618				29,618	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)	234,454				234,454	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	264,072	0	0	0	264,072	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	631,573				631,573	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	679,448	37,510	15,000		701,958	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	11,268				11,268	16
Total Pumping Plant	1,322,289	37,510	15,000	0	1,344,799	
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)	18,312				18,312	21
Total Water Treatment Plant	18,312	0	0	0	18,312	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,681				4,681	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	403,676				403,676	24
Transmission and Distribution Mains (343)	4,360,214				4,360,214	25
Services (345)	1,269,406	15,059	1,120		1,283,345	26
Meters (346)	824,307	1,825	2,694		823,438	27
Hydrants (348)	557,556	48,609	1,904		604,261	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	7,419,840	65,493	5,718	0	7,479,615	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	10,435				10,435	32
Computer Equipment (391.1)	48,721	31,231	14,540		65,412	33
Transportation Equipment (392)	100,639	28,914	24,559		104,994	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	17,091	2,220			19,311	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	34,574				34,574	38
Communication Equipment (397)	68,356		2,998	(39,215)	26,143	* 39
SCADA Equipment (397.1)	92,513	4,192	2,430	39,215	133,490	* 40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	372,329	66,557	44,527	0	394,359	
Total utility plant in service directly assignable	9,396,842	169,560	65,245	0	9,501,157	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	9,396,842	169,560	65,245	0	9,501,157	

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

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

If Adjustments for any account are nonzero, please explain.

Account #397 column (f) decrease of \$39,215 is to transfer the fully depreciated Altronex telemetry control system and generator for its back-up to account #397.1.

Account #397.1 column (f) increase of \$39,215 is to add the fully depreciated Altronex telemetry control system and generator for its back-up transferred from account #397.

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)	75,858				75,858	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	75,858	0	0	0	75,858	
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)	1,795,640				1,795,640	25
Services (345)	362,222		811		361,411	26
Meters (346)	0				0	27
Hydrants (348)	135,922		1,379		134,543	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	2,293,784	0	2,190	0	2,291,594	
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	2,369,642	0	2,190	0	2,367,452	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,369,642	0	2,190	0	2,367,452	

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)	106,857	2.90%	6,799	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	106,857		6,799	
PUMPING PLANT				
Structures and Improvements (321)	435,680	3.20%	20,210	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	26,558	4.40%	30,391	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	11,268	4.40%		11
Total Pumping Plant	473,506		50,601	
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)	3,648	6.00%	1,099	15
Total Water Treatment Plant	3,648		1,099	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	270,275	2.20%	8,881	17
Transmission and Distribution Mains (343)	249,711	1.30%	56,682	18
Services (345)	257,503	2.90%	37,014	19
Meters (346)	456,051	5.50%	45,313	20
Hydrants (348)	65,868	2.20%	12,780	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,299,408		160,670	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	10,435	5.80%		24
Computer Equipment (391.1)	48,721	26.70%	15,237	25
Transportation Equipment (392)	100,639	13.30%	13,674	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	12,032	5.80%	1,056	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					113,656	4
316					0	5
317					0	6
	0	0	0	0	113,656	
321					455,890	7
323					0	8
325	15,000				41,949	9
326					0	10
328					11,268	11
	15,000	0	0	0	509,107	
331					0	12
332					0	13
333					0	14
334					4,747	15
	0	0	0	0	4,747	
341					0	16
342					279,156	17
343			143		306,536	18
345	1,120				293,397	19
346	2,694				498,670	20
348	1,904		1,287		78,031	21
349					0	22
	5,718	0	1,430	0	1,455,790	
390					0	23
391					10,435	24
391.1	14,540				49,418	25
392	24,559	135	9,000		98,619	26
393					0	27
394					13,088	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)	28,703	7.50%	2,593	30
Communication Equipment (397)	54,391	15.00%	7,088 *	31
SCADA Equipment (397.1)	28,749	9.20%	8,593 *	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	283,670		48,241	
Total accum. prov. directly assignable	2,167,089		267,410	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,167,089		267,410	

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					31,296	30
397	2,998			(39,215)	19,266	* 31
397.1	2,430			39,215	74,127	* 32
398					0	33
	44,527	135	9,000	0	296,249	
	65,245	135	10,430	0	2,379,549	
					0	34
	65,245	135	10,430	0	2,379,549	

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

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

If Adjustments for any account are nonzero, please explain.

Account #397 - column (i) decrease of \$39,215 is to transfer the accumulated depreciation on the fully depreciated Atronex telemetry control system and generator for its back-up to account #397.1.

Account #397.1 - column (i) increase of \$39,215 is to add the accumulated depreciation on the fully depreciated Altronex telemetry control system and generator for its back-up transferred from account #397.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	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)	5,007	4.40%	3,337	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	5,007		3,337	
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)	0	0.00%		17
Transmission and Distribution Mains (343)	125,602	1.30%	23,343	18
Services (345)	138,016	2.90%	10,492	19
Meters (346)	0	0.00%		20
Hydrants (348)	31,216	2.20%	2,977	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	294,834		36,812	
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					8,344	9
326					0	10
328					0	11
	0	0	0	0	8,344	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343			104		149,049	18
345	811				147,697	19
346					0	20
348	1,379		931		33,745	21
349					0	22
	2,190	0	1,035	0	330,491	
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	299,841		40,149	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	299,841		40,149	

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	
	2,190	0	1,035	0	338,835	
					0	34
	2,190	0	1,035	0	338,835	

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	39,226			39,226	1
February	34,576			34,576	2
March	37,260			37,260	3
April	37,088			37,088	4
May	40,877			40,877	5
June	42,192			42,192	6
July	47,407			47,407	7
August	41,737			41,737	8
September	40,482			40,482	9
October	36,500			36,500	10
November	33,836			33,836	11
December	36,604			36,604	12
Total annual pumpage	467,785	0	0	467,785	

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):	467,785	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	467,785	3
Less: Gallons (000's) sold:	382,765	4
Gallons (000's) entering distribution system but not sold:	85,020	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,353	7
Gallons (000's) used for fire protection:	25	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	19	10
Subtotal Estimated Usage:	3,397	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,565	13
Gallons (000's) lost due to service leaks or breaks:	5,856	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:	73,202	17
Subtotal of Estimated Losses:	81,623	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	16%	20
If more than 15%, indicate causes:		21
Extensive water system losses due to leakage from deteriorating water mains. The Village is experiencing extensive degradation of water mains due to corrosion.		22
If more than 15%, state what action has been taken to reduce water loss:		23
Extensive leak detection program was initiated late in 2009. Will continue leak detection program in 2010 and expect further reductions - do 20% of system.		24

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,757	25
Date of maximum: 07/06/2009		26
Cause of maximum: SEASONAL DEMAND		27
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	832	28
Date of minimum: 10/08/2009		29
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	116,571	30
If water is purchased:		31
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		32
Point of Delivery: AZ-2 METERING STATION		33
What percentage of purchased water is surface water? 100%		34
Number of main breaks repaired this year:	18	35
Number of service breaks repaired this year:	23	36
Population served (estimate the number of individuals served):		37
Inside municipality?	15,290	38
Outside municipality?	0	39

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)	
3211 LIBAL STREET	4	870	17	1,728,000	Yes	1
717 KALB STREET	7	925	15	2,160,000	Yes	2
821 DAUPHIN STREET	6	930	15	2,160,000	No	* 3

SOURCES OF WATER SUPPLY - GROUND WATERS

Sources of Water Supply - Ground Waters (Page W-15)

General footnotes

Dauphin Street well #6 to be capped in 2010.

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	#3 D	#3 E	#4 A	1
Location	VANDE HEI ROAD	VANDE HEI ROAD	LIBAL STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1993	1992	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,400	1,300	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1954	1954	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	250	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#4 B	#4 C	#6 A	15
Location	LIBAL STREET	LIBAL STREET	DAUPHIN STREET	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	19
Year Installed	2001	1991	1988	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,200	1,600	22
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	US MOTORS	23
Year Installed	1969	1965	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	250	26
Footnotes				27
				28

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	#6 B	#6 C	#7 A	1
Location	DAUPHIN STREET	DAUPHIN STREET	KALB STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN	AMERICAN	GOULDS	5
Year Installed	2003	1999	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,400	925	8
Pump Motor or Standby Engine Mfr	U S MOTORS	WESTINGHOUSE	US	9 10
Year Installed	2004	1976	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	125	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7 B	#7 C		15
Location	KALB STREET	KALB STREET		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	AMERICAN	AMERICAN		19
Year Installed	2001	2003		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,500	1,500		22
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS	ALLIS-CHALMERS		23 24
Year Installed	1978	1978		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	150	150		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	#3 VANDE HEI ROAD	#4 LIBAL STREET	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1954	1965	1975	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	135	176	190	9 10
Total capacity in gallons (actual)	1,100,000	250,000	250,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
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	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 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	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons (actual)	250,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	13
Is water fluoridated (yes, no)?	N	N	14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	415				415	1
P	D	1.500	19				19	2
M	D	2.000	171				171	3
M	D	4.000	3,035				3,035	4
P	D	4.000	13				13	5
A	D	6.000	11,648				11,648	6
M	D	6.000	121,947				121,947	7
P	D	6.000	35,165				35,165	8
A	D	8.000	2,300				2,300	9
M	D	8.000	7,861				7,861	10
P	D	8.000	81,268				81,268	11
A	D	10.000	15,516				15,516	12
M	D	10.000	3,765				3,765	13
P	D	10.000	14,501				14,501	14
A	D	12.000	16,238				16,238	15
M	D	12.000	2,476				2,476	16
P	D	12.000	3,164				3,164	17
A	D	14.000	8,380				8,380	18
M	D	14.000	0				0	19
P	D	14.000	25				25	20
A	D	16.000	2,874				2,874	21
M	D	16.000	0				0	22
P	D	16.000	6,898				6,898	23
Total Within Municipality			337,679	0	0	0	337,679	
Total Utility			337,679	0	0	0	337,679	

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)	
P	0.750	2				2		1
M	0.750	1,809		2		1,807	12	2
L	0.750	249		2		247	3	3
L	1.000	2				2		4
P	1.000	1,059	13			1,072	6	5
M	1.000	2,052		9		2,043	71	6
M	1.500	28				28	2	7
P	1.500	8				8		8
P	2.000	23				23		9
M	2.000	29				29	1	10
M	3.000	1				1		11
M	4.000	5				5		12
P	4.000	12				12		13
M	6.000	3				3		14
P	6.000	13				13		15
M	8.000	3				3		16
P	8.000	3				3		17
M	12.000	1				1		18
Total Utility		5,302	13	13	0	5,302	95	

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.
All of the service replacements were financed by operations.

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	0				0	0	1
0.750	5,882		8	(2)	5,872	2	* 2
1.000	107		1	1	107	0	* 3
1.500	65			1	66	17	* 4
2.000	42	3		4	49	19	* 5
3.000	15			(2)	13	6	* 6
6.000	3				3	3	7
10.000	0				0	0	8
Total:	6,114	3	9	2	6,110	47	

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	5,190	109	0	7	1	565	5,872	* 2
1.000	42	43	0	8	1	13	107	* 3
1.500	3	54	0	2	0	7	66	* 4
2.000	0	31	0	4	1	13	49	* 5
3.000	0	10	0	2	0	1	13	* 6
6.000	0	0	0	3	0	0	3	7
10.000	0	0	0	0	0	0	0	8
Total:	5,235	247	0	26	3	599	6,110	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments to .75" - 3" meters are for corrections to previously recorded meter counts for both inventory and property record corrections.

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

The water utility is following the Wisconsin Administrative Code requirement that meters 1" or smaller be replaced every 20 years. As of 12/31/09, the number of 1" or smaller meters was 5,979. For the period 1990 - 2009 (20 years), 6,488 meters have been retired and 6,026 meters have been added.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	617	15	15		617	2
Total Fire Hydrants	617	15	15	0	617	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	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:	348	*
Number of distribution system valves end of year:	1,099	
Number of distribution valves operated during year:	313	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

404 of 617 hydrants were operated in 2008 while 348 of 617 were operated in 2009.

1,090 of 1,099 valves were operated in 2008 while 313 of 1,099 were operated in 2009.
