



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: BELLEVUE WATER UTILITY

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Principal Office: 2828 ALLOUEZ AVENUE  
GREEN BAY, WI 54311

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For the Year Ended: DECEMBER 31, 2010

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**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:** 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:**

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**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

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

**Name:** MIKE KONECNY

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

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

**Telephone:** (920) 455 - 4112

**Fax Number:** (920) 617 - 2535

**Email Address:** mike.konecny@schencksc.com

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

**Name:** CRAIG BEYL

**Title:** VILLAGE PRESIDENT

**Office Address:**

2828 ALLOUEZ AVE  
GREEN BAY, WI 54311

**Telephone:** (920) 468 - 5225

**Fax Number:** (920) 569 - 1876

**Email Address:** bellevue@villageofbellevue.org

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

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

**Name:** MIKE KONECNY

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

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

**Telephone:** (920) 455 - 4112

**Fax Number:** (920) 617 - 2535

**Email Address:** mike.konecny@schencksc.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/29/2010

Period covered by most recent audit: 2009

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,669,589	2,573,864	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,334,998	2,256,514	2
Depreciation Expense (403)	158,780	125,360	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	211,714	190,361	5
<b>Total Operating Expenses</b>	<b>2,705,492</b>	<b>2,572,235</b>	
<b>Net Operating Income</b>	<b>(35,903)</b>	<b>1,629</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(35,903)</b>	<b>1,629</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	405	600	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,073	19,610	10
Miscellaneous Nonoperating Income (421)	274,341	127,388	11
<b>Total Other Income</b>	<b>291,819</b>	<b>147,598</b>	
<b>Total Income</b>	<b>255,916</b>	<b>149,227</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(57,867)	(57,867)	12
Other Income Deductions (426)	171,796	169,563	13
<b>Total Miscellaneous Income Deductions</b>	<b>113,929</b>	<b>111,696</b>	
<b>Income Before Interest Charges</b>	<b>141,987</b>	<b>37,531</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	77,324	74,878	14
Amortization of Debt Discount and Expense (428)	2,641	4,911	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
<b>Total Interest Charges</b>	<b>79,965</b>	<b>79,789</b>	
<b>Net Income</b>	<b>62,022</b>	<b>(42,258)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,431,750	8,474,008	20
Balance Transferred from Income (433)	62,022	(42,258)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,493,772</b>	<b>8,431,750</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,669,589	0	2,669,589	1
<b>Total (Acct. 400):</b>	<b>2,669,589</b>	<b>0</b>	<b>2,669,589</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,334,998	0	2,334,998	2
<b>Total (Acct. 401-402):</b>	<b>2,334,998</b>	<b>0</b>	<b>2,334,998</b>	
<b>Depreciation Expense (403):</b>				
Derived	158,780	0	158,780	3
<b>Total (Acct. 403):</b>	<b>158,780</b>	<b>0</b>	<b>158,780</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	211,714	0	211,714	5
<b>Total (Acct. 408):</b>	<b>211,714</b>	<b>0</b>	<b>211,714</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(35,903)</b>	<b>0</b>	<b>(35,903)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	405	0	405	8
<b>Total (Acct. 415-416):</b>	<b>405</b>	<b>0</b>	<b>405</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	17,073		17,073	11
<b>Total (Acct. 419):</b>	<b>17,073</b>	<b>0</b>	<b>17,073</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		266,701	266,701	12
IMPACT FEES		7,640	7,640	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>274,341</b>	<b>274,341</b>	
<b>TOTAL OTHER INCOME:</b>	<b>17,478</b>	<b>274,341</b>	<b>291,819</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(57,867)	0	(57,867)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(57,867)</b>	<b>0</b>	<b>(57,867)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	171,796	171,796	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>171,796</b>	<b>171,796</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(57,867)</b>	<b>171,796</b>	<b>113,929</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	77,324	0	77,324	18
<b>Total (Acct. 427):</b>	<b>77,324</b>	<b>0</b>	<b>77,324</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT EXPENSE	2,641		2,641	19
<b>Total (Acct. 428):</b>	<b>2,641</b>	<b>0</b>	<b>2,641</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>79,965</b>	<b>0</b>	<b>79,965</b>	
<b>NET INCOME:</b>	<b>(40,523)</b>	<b>102,545</b>	<b>62,022</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,575,637	6,856,113	8,431,750	24
<b>Total (Acct. 216):</b>	<b>1,575,637</b>	<b>6,856,113</b>	<b>8,431,750</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(40,523)	102,545	62,022	25
<b>Total (Acct. 433):</b>	<b>(40,523)</b>	<b>102,545</b>	<b>62,022</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,535,114</b>	<b>6,958,658</b>	<b>8,493,772</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	405				405	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>405</b>	

## 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	2,669,589	0	0	0	2,669,589	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	1,217				1,217	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	2,668,372	0	0	0	2,668,372	

## 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	296,726	0	296,726	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
<b>Total Payroll</b>	<b>296,726</b>	<b>0</b>	<b>296,726</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	16,314,359	15,008,161	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,298,898	3,201,838	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>13,015,461</b>	<b>11,806,323</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,599,659	1,528,898	8
Sinking Funds (125)	26,972	5,514	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>1,626,631</b>	<b>1,534,412</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	57,690	278,625	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)	264,213	358,635	17
Other Accounts Receivable (143)	77,488	7,601	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	207,994	214,844	20
Plant Materials and Operating Supplies (154)	55,331	42,168	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
<b>Total Current and Accrued Assets</b>	<b>662,716</b>	<b>901,873</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,791	13,183	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)	226,790	272,148	34
<b>Total Deferred Debits</b>	<b>255,581</b>	<b>285,331</b>	
<b>Total Assets and Other Debits</b>	<b>15,560,389</b>	<b>14,527,939</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
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)	8,493,772	8,431,750	37
<b>Total Proprietary Capital</b>	<b>10,466,341</b>	<b>10,404,319</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	3,240,945	2,157,959	40
<b>Total Long-Term Debt</b>	<b>3,240,945</b>	<b>2,157,959</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	172,048	202,967	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	40,367	29,785	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	888,414	919,031	48
<b>Total Current and Accrued Liabilities</b>	<b>1,100,829</b>	<b>1,151,783</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	752,274	813,878	51
<b>Total Deferred Credits</b>	<b>752,274</b>	<b>813,878</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>15,560,389</b>	<b>14,527,939</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	15,008,161	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,972,282	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,336,787	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)	5,290				8
<b>Total Utility Plant</b>	<b>16,314,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,248,473	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,050,425	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
<b>Total Accumulated Provision</b>	<b>3,298,898</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>13,015,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	1,207,479				<b>1,207,479</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	158,780				<b>158,780</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	20,429				<b>20,429</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>179,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,209</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	129,775				<b>129,775</b>	<b>18</b>
Cost of removal	8,440				<b>8,440</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>138,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,215</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,248,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,248,473</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	1,994,359				<b>1,994,359</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	171,796				<b>171,796</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>171,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,796</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	115,730				<b>115,730</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>115,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,730</b>	25
<b>Balance end of year (111.2)</b>	<b>2,050,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,050,425</b>	26
<b>Footnotes</b>						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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	10
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	55,331	42,168	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
<b>Total Materials and Supplies</b>	55,331	42,168	

## 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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 NOTE ISSUANCE COSTS	603	428	1,808	1
2004A NOTE ISSUANCE COSTS	1,845	428	7,382	2
2007 NOTE ISSUANCE COSTS	193	428	1,352	3
2010 NOTE ISSUANCE COSTS	0	428	18,249	4
<b>Total</b>			<b>28,791</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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
<b>Total Bonds (Account 221):</b>				<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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GO PROMISSORY NOTE	12/01/2004	02/01/2014	3.07%	1,075,360	2
GO PROMISSORY NOTE	06/29/2010	03/01/2020	3.50%	1,490,562	3
GO PROMISSORY NOTE	07/05/2007	07/05/2017	3.90%	78,774	4
GO PROMISSORY NOTE	06/26/2008	02/01/2018	3.99%	354,677	5
GO PROMISSORY NOTE REFUND 2001 ISSUE	06/26/2008	02/01/2011	2.80%	38,700	6
GO PROMISSORY NOTE	06/01/2003	06/01/2012	3.99%	202,872	7
<b>Total for Account 224</b>				<b>3,240,945</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		8
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	211,714	2
Charged electric department expense		3
Charged sewer department expense	6,348	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>218,062</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	194,270	6
Social Security taxes	21,447	7
PSC Remainder Assessment	2,345	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>218,062</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
\$835,000 PROMISSORY NOTE 2003	3,035	7,379	8,069	2,345	3
\$255,600 PROMISSORY NOTE 2001	801	1,153	1,503	451	4
\$1,490,562 PROMISSORY NOTE 2010	0	15,879	0	15,879	5
\$2,270,840 PROMISSORY NOTE 2004A	18,426	36,215	39,855	14,786	6
\$102,600 PROMISSORY NOTE 2007	1,534	3,279	3,461	1,352	7
\$834,926 PROMISSORY NOTE 2008	5,989	13,419	13,854	5,554	8
<b>Subtotal</b>	<b>29,785</b>	<b>77,324</b>	<b>66,742</b>	<b>40,367</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>29,785</b>	<b>77,324</b>	<b>66,742</b>	<b>40,367</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	1,599,659	2
<b>Total (Acct. 124):</b>	<b>1,599,659</b>	
<b>Sinking Funds (125):</b>		
DEBT SERVICE	26,972	3
<b>Total (Acct. 125):</b>	<b>26,972</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	264,213	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>264,213</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DUE FROM LEDGEVIEW FOR FIRE PROTECTION	5,635	14
DUE FROM BROWN COUNTY WATER AUTHORITY	71,853	* 15
<b>Total (Acct. 143):</b>	<b>77,488</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX ROLL	207,994	* 16
<b>Total (Acct. 145):</b>	<b>207,994</b>	

## 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)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEFERRED DEBITS	226,790	* 22
<b>Total (Acct. 186):</b>	<b>226,790</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	752,274	24
NONE		25
<b>Total (Acct. 253):</b>	<b>752,274</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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**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

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,330,855	0	0	0	5,330,855	1
Materials and Supplies	48,749	0	0	0	48,749	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,227,976	0	0	0	1,227,976	4
Customer Advances for Construction					0	5
Regulatory Liability	781,207	0	0	0	781,207	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,370,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,370,421</b>	
Net Operating Income	(35,903)	0	0	0	(35,903)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.07%</b>	

**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	810,141	0	0	0	<b>810,141</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	57,867	0	0	0	<b>57,867</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>752,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>752,274</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

New software was implemented in 2010.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,541,583	2,455,223	1
<b>Total Sales of Water</b>	<b>2,541,583</b>	<b>2,455,223</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	21,267	21,089	2
Rents from Water Property (472 )	87,579	78,273	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	19,160	19,279	5
<b>Total Other Operating Revenues</b>	<b>128,006</b>	<b>118,641</b>	
<b>Total Operating Revenues</b>	<b>2,669,589</b>	<b>2,573,864</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	1,744,282	1,691,805	6
Pumping Expenses (620-633)	21,958	28,686	7
Water Treatment Expenses (640-652)	11,201	18,946	8
Transmission and Distribution Expenses (660-678)	241,868	236,474	9
Customer Accounts Expenses (901-906)	34,268	40,835	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	281,421	239,768	12
<b>Total Operation and Maintenance Expenses</b>	<b>2,334,998</b>	<b>2,256,514</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	158,780	125,360	13
Amortization Expense (404-407)		0	14
Taxes (408 )	211,714	190,361	15
<b>Total Other Operating Expenses</b>	<b>370,494</b>	<b>315,721</b>	
<b>Total Operating Expenses</b>	<b>2,705,492</b>	<b>2,572,235</b>	
<b>NET OPERATING INCOME</b>	<b>(35,903)</b>	<b>1,629</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	20	1,969	10,639	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>20</b>	<b>1,969</b>	<b>10,639</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,778	188,867	1,160,509	5
Commercial (461.2 )	580	162,944	781,328	6
Industrial (461.3 )				7
Public Authority (461.4 )	11	1,047	7,703	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,369</b>	<b>352,858</b>	<b>1,949,540</b>	
Private Fire Protection Service (462 )	75		36,896	9
Public Fire Protection Service (463 )	4,547		544,508	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>9,011</b>	<b>354,827</b>	<b>2,541,583</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	544,508	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>544,508</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	21,267	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>21,267</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASE	87,579	7
<b>Total Rents from Water Property (472)</b>	<b>87,579</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS REVENUE	1,784	9
Return on net investment in meters charged to sewer department	17,376	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>19,160</b>	

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## OTHER OPERATING REVENUES (WATER)

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**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

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	6,025	5,974	1
Operation Labor and Expenses (601)	2,816	7,713	2
Purchased Water (602)	1,733,847	1,676,162	3
Miscellaneous Expenses (603)		0	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)	490	1,956	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	1,104	0	12
<b>Total Source of Supply Expenses</b>	<b>1,744,282</b>	<b>1,691,805</b>	
<b>PUMPING EXPENSES</b>			
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)	15,183	26,734	* 16
Pumping Labor and Expenses (624)	6,055	1,952	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	720	0	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)		0	24
<b>Total Pumping Expenses</b>	<b>21,958</b>	<b>28,686</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	50	240	26
Operation Labor and Expenses (642)	4,649	2,384	27
Miscellaneous Expenses (643)	6,502	16,322	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
<b>Total Water Treatment Expenses</b>	<b>11,201</b>	<b>18,946</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	12,481	11,899	33
Storage Facilities Expenses (661)	1,088	227	34
Transmission and Distribution Lines Expenses (662)	31,888	58,204	* 35
Meter Expenses (663)	1,246	3,066	36
Customer Installations Expenses (664)	5,652	10,574	37
Miscellaneous Expenses (665)	20,070	9,265	* 38
Rents (666)	31,695	31,425	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	51,350	47,873	42
Maintenance of Transmission and Distribution Mains (673)	33,263	36,146	43
Maintenance of Services (675)	11,364	4,375	44
Maintenance of Meters (676)	9,214	3,332	45
Maintenance of Hydrants (677)	32,557	20,088	* 46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>241,868</b>	<b>236,474</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	3,694	2,805	49
Customer Records and Collection Expenses (903)	29,357	37,400	50
Uncollectible Accounts (904)	1,217	630	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>34,268</b>	<b>40,835</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	116,371	89,862	* 55
Office Supplies and Expenses (921)		0	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	11,799	6,569	58
Property Insurance (924)	18,498	0	* 59
Injuries and Damages (925)		11,033	* 60
Employee Pensions and Benefits (926)	80,754	67,736	* 61
Regulatory Commission Expenses (928)	288	0	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	2,606	2,905	64
Rents (931)	51,105	61,663	* 65
Maintenance of General Plant (932)		0	66
<b>Total Administrative and General Expenses</b>	<b>281,421</b>	<b>239,768</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,334,998</b>	<b>2,256,514</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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**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.

Expenses shown are related to actual costs for the utility.

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

Row 662, 665, 920, & 926 - Reallocation of employee wages in 2010 related to new accounting system implementation. Also there was 2 new positions (Accountant & GIS Coordinator)

Row 931 - Decrease was due to Village charging less for Lease.

Row 924 & 925 - Adjustment was made in classification between 2 lines in 2010

Row 677 - Increase was due to hydrant painting in 2010.

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### 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		194,270	174,636	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,348	4,336	2
<b>Net property tax equivalent</b>		<b>187,922</b>	<b>170,300</b>	
Social Security		21,447	17,664	3
PSC Remainder Assessment		2,345	2,397	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>211,714</b>	<b>190,361</b>	

## 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.162451				3
County tax rate	mills		4.268107				4
Local tax rate	mills		2.575002				5
School tax rate	mills		9.333333				6
Voc. school tax rate	mills		1.544317				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.883210</b>				<b>10</b>
Less: state credit	mills		1.457588				11
<b>Net tax rate</b>	mills		<b>16.425622</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.575002</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.877650</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.452652</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.883210</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.752250</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>16.425622</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.356181</b>				<b>21</b>
Utility Plant, Jan. 1	\$	15,008,161	15,008,161				22
Materials & Supplies	\$	42,168	42,168				23
<b>Subtotal</b>	\$	<b>15,050,329</b>	<b>15,050,329</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>15,050,329</b>	<b>15,050,329</b>				<b>26</b>
Assessment Ratio	dec.		1.044662				27
<b>Assessed Value</b>	\$	<b>15,722,507</b>	<b>15,722,507</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.356181</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>194,270</b>	<b>194,270</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>194,270</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	750				750	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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		27,771		511,140	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>538,911</b>	<b>0</b>	<b>27,771</b>	<b>0</b>	<b>511,140</b>	
<b>PUMPING PLANT</b>						
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		87,353		232,690	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	43,856				43,856	16
<b>Total Pumping Plant</b>	<b>530,985</b>	<b>0</b>	<b>87,353</b>	<b>0</b>	<b>443,632</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	9,590				9,590	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>9,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,590</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	45,566				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)	1,317,013	1,059,578			2,376,591	25
Services (345)	251,464	114,011			365,475	26
Meters (346)	739,931	8,914	3,080		745,765	27
Hydrants (348)	233,326	202,790	11,571		424,545	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,201,617</b>	<b>1,385,293</b>	<b>14,651</b>	<b>0</b>	<b>4,572,259</b>	
<b>GENERAL PLANT</b>						
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	5,485			11,446	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)	262,794	21,850			284,644	40
Miscellaneous Equipment (398)	34,220				34,220	41
<b>Total General Plant</b>	<b>407,576</b>	<b>27,335</b>	<b>0</b>	<b>0</b>	<b>434,911</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,689,429</b>	<b>1,412,628</b>	<b>129,775</b>	<b>0</b>	<b>5,972,282</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,689,429</b>	<b>1,412,628</b>	<b>129,775</b>	<b>0</b>	<b>5,972,282</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	6,558,713	165,116	86,440	(1)	6,637,388	25
Services (345)	1,382,727	49,300	8,940		1,423,087	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	778,284	51,385	20,350		809,319	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,186,717</b>	<b>265,801</b>	<b>115,730</b>	<b>(1)</b>	<b>10,336,787</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,186,717</b>	<b>265,801</b>	<b>115,730</b>	<b>(1)</b>	<b>10,336,787</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,186,717</b>	<b>265,801</b>	<b>115,730</b>	<b>(1)</b>	<b>10,336,787</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

Adjustment for rounding

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## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	208,044	2.90%	15,226	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>208,044</b>		<b>15,226</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	46,522	3.20%	4,427	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	206,716	4.40%	12,160	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	24,852	4.40%	1,930	11
<b>Total Pumping Plant</b>	<b>278,090</b>		<b>18,517</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	7,233	6.00%	575	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>7,233</b>		<b>575</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	151,525	1.90%	11,672	17
Transmission and Distribution Mains (343)	131,333	1.30%	24,008	18
Services (345)	65,458	2.90%	8,946	19
Meters (346)	227,503	5.50%	40,857	20
Hydrants (348)	20,208	2.20%	7,237	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>596,027</b>		<b>92,720</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	6,823	2.90%	640	23
Office Furniture and Equipment (391)	6,561	5.80%	509	24
Computer Equipment (391.1)	5,961	26.70%	2,324	25
Transportation Equipment (392)	0			26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	26,911	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	27,771	8,440			187,059	4
316					0	5
317					0	6
	<b>27,771</b>	<b>8,440</b>	<b>0</b>	<b>0</b>	<b>187,059</b>	
321					50,949	7
323					0	8
325	87,353				131,523	9
326					0	10
328					26,782	11
	<b>87,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,254</b>	
331					0	12
332					7,808	13
333					0	14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,808</b>	
341					0	16
342					163,197	17
343					155,341	18
345					74,404	19
346	3,080				265,280	20
348	11,571				15,874	21
349					0	22
	<b>14,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>674,096</b>	
390					7,463	23
391					7,070	24
391.1					8,285	25
392					0	26
393					0	27
394					29,036	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	18,398	7.50%	2,038	<b>30</b>
Communication Equipment (397)	6,842	15.00%	1,492	<b>31</b>
SCADA Equipment (397.1)	19,710	15.00%	41,058	<b>32</b>
Miscellaneous Equipment (398)	26,879	5.80%	1,985	<b>33</b>
<b>Total General Plant</b>	<b>118,085</b>		<b>52,171</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,207,479</b>		<b>179,209</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>1,207,479</b>		<b>179,209</b>	

**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					20,436	30
397					8,334	31
397.1					60,768	32
398					28,864	33
	0	0	0	0	170,256	
	129,775	8,440	0	0	1,248,473	
					0	34
	129,775	8,440	0	0	1,248,473	

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
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
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	96,894	1.90%	27,873	17
Transmission and Distribution Mains (343)	1,156,771	1.30%	85,775	18
Services (345)	497,548	2.90%	40,684	19
Meters (346)	0			20
Hydrants (348)	243,146	2.20%	17,464	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,994,359</b>		<b>171,796</b>	
<b>GENERAL PLANT</b>				
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					124,767	17
343	86,440				1,156,106	18
345	8,940				529,292	19
346					0	20
348	20,350				240,260	21
349					0	22
	115,730	0	0	0	2,050,425	
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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,994,359</b>		<b>171,796</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>1,994,359</b>		<b>171,796</b>	

**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	
	115,730	0	0	0	2,050,425	
					0	34
	115,730	0	0	0	2,050,425	

## 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	32,357		208	32,565	1
February	28,548			28,548	2
March	32,382			32,382	3
April	32,536			32,536	4
May	40,156		171	40,327	5
June	38,813			38,813	6
July	39,119			39,119	7
August	38,175		64	38,239	8
September	34,681			34,681	9
October	34,217		98	34,315	10
November	31,610			31,610	11
December	31,473			31,473	12
<b>Total annual pumpage</b>	<b>414,067</b>	<b>0</b>	<b>541</b>	<b>414,608</b>	

## WATER AUDIT AND OTHER STATISTICS

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

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	414,608	<b>2</b>
Less: Gallons (000's) used in the treatment process:	5,911	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>408,697</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	354,827	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>53,870</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	4,669	<b>8</b>
Gallons (000's) used for fire protection:		<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	264	<b>11</b>
Subtotal Authorized System Uses:	<b>4,933</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	281	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:		<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>48,656</b>	<b>18</b>
Subtotal Water Losses:	<b>48,937</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>87%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>12%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,649	<b>29</b>
Date of maximum: 07/02/2010		<b>30</b>
Cause of maximum: hydrant flushing		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	898	<b>33</b>
Date of minimum: 12/25/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	19,165	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		<b>37</b>
Point of Delivery: MAINS		<b>38</b>
What percentage of purchased water is surface water? 100%		<b>39</b>
Number of main breaks repaired this year:	3	<b>40</b>
Number of service breaks repaired this year:	2	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	14,930	<b>43</b>
Outside municipality?	150	<b>44</b>

## 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)	
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	<b>1</b>
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	<b>2</b>
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	<b>3</b>

## 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 #2	WELL #3	WELL #4	1
Location	2284 ALLOUEZ	1811 ALLOUEZ	3267 KEWAUNEE RD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS	5
Year Installed	1974	1982	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	YASKOWA	G.E.	9
Year Installed	1993	1982	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	200	250	12
Footnotes				13
				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1974	1989	2006	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	117	155	170	9 10
Total capacity in gallons (actual)	500,000	400,000	1,000,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	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)?	N	N	N	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
P	D	4.000	336				336	1	
A	D	6.000	30,299		210		30,089	2	
M	D	6.000	7,056		353		6,703	3	
P	D	6.000	31,933	1,247			33,180	4	
A	D	8.000	15,858		40		15,818	5	
M	D	8.000	8,382				8,382	6	
P	D	8.000	168,075	2,729	55	(1,857)	168,892	7	
A	D	10.000	21,187				21,187	8	
M	D	10.000	15,237	23		(1,394)	13,866	9	
P	D	10.000	30,446	3,367	115	(99)	33,599	10	
A	D	12.000	10,475				10,475	11	
M	D	12.000	18,987		5,245		13,742	12	
P	D	12.000	14,278	7,598			21,876	13	
A	D	14.000	3,079				3,079	14	
M	D	14.000	8,010		1,295		6,715	15	
P	D	14.000	365				365	16	
<b>Total Within Municipality</b>			<b>384,003</b>	<b>14,964</b>	<b>7,313</b>	<b>(3,350)</b>	<b>388,304</b>		
<b>Total Utility</b>			<b>384,003</b>	<b>14,964</b>	<b>7,313</b>	<b>(3,350)</b>	<b>388,304</b>		

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## WATER MAINS

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**Water Mains (Page W-21)**

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

11,970 of mains added were financed by the utility, 1,406 of the main additions were paid for by the utility and will be assessed to property owners, and the remaining 1,540 were contributed by a developer.

**Explain all reported Adjustments.**

An inventory of mains was done in 2010 and the adjustments was to reflect the differences.

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## 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		9		328		1
M	1.000	2,205		69		2,136	269	2
P	1.000	920	126		2	1,048	30	3
P	1.250	61				61		4
P	1.500	272	4		(11)	265		5
M	1.500	57		4		53	22	6
P	2.000	98	4			102		7
M	2.000	30		4		26	26	8
M	3.000	2				2		9
M	4.000	1				1	1	10
M	6.000	5			0	5	5	11
P	6.000				4	4		12
M	8.000				2	2		13
P	8.000	2			1	3	2	14
M	10.000	1				1		15
<b>Total Utility</b>		<b>3,991</b>	<b>134</b>	<b>86</b>	<b>(2)</b>	<b>4,037</b>	<b>355</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

**Explain all reported Adjustments.**

An inventory of services was done and the adjustment were to reflect the differences found in the inventory.

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

89 of the service additions were financed by the Utility, 25 of the additions were paid for by the utility and will be assessed to the property owners, and 20 were contributed by a developer.

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## METERS

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,125		1	(1)	4123	1	1
1.000	67				67	4	2
1.500	198	18	12	1	205	98	3
2.000	34	1			35	2	4
3.000	6				6	1	5
4.000	2				2	1	6
<b>Total:</b>	<b>4,432</b>	<b>19</b>	<b>13</b>	<b>0</b>	<b>4438</b>	<b>107</b>	

1) Indicate your residential meter replacement schedule:

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

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

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

**METERS (cont.)**

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

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,782	297	0	2	0	42	4123	1
1.000	5	55	0	1	0	6	67	2
1.500	0	191	0	5	0	9	205	3
2.000	0	28	0	1	2	4	35	4
3.000	0	5	0	0	0	1	6	5
4.000	0	2	0	0	0	0	2	6
<b>Total:</b>	<b>3,787</b>	<b>578</b>	<b>0</b>	<b>9</b>	<b>2</b>	<b>62</b>	<b>4438</b>	

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## METERS

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**Meters (Page W-23)**

**Explain all reported adjustments.**

A meter was omitted in prior years.

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

All meters are on a 20 year cycle to be replaced.

**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

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**METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	767	48	40	15	790	2
<b>Total Fire Hydrants</b>	<b>772</b>	<b>48</b>	<b>40</b>	<b>15</b>	<b>795</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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:	790
Number of distribution system valves end of year:	1,396
Number of distribution valves operated during year:	318

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### Explain all reported Adjustments.

An inventory of Hydrants was done during 2010 and the adjustments were to reflect the difference from the inventory and what was reported.

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## LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 2-inch	Pumphouse #4	Magnetic	7/31/2009	1
Wholesale Meter		NONE			2

## WATER CUSTOMERS SERVED

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

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<b>Brown County</b>		
<b>Villages</b>		
	BELLEVUE	4,347
	<b>Total Villages:</b>	<b>4,347</b>
<b>Towns</b>		
	LEDGEVIEW	90
	<b>Total Towns:</b>	<b>90</b>
<b>Total Brown County:</b>		<b>4,437</b>
<b>Total Company:</b>		<b>4,437</b>