



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF MEQUON WATER UTILITY

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Principal Office: 11333 NORTH CEDARBURG ROAD  
MEQUON, WI 53092

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For the Year Ended: DECEMBER 31, 2009

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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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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Mequon  
Mequon, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mequon Water Utility, an enterprise fund of the City of Mequon as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying prescribed form.

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

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

Milwaukee, Wisconsin  
March 31, 2010

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF MEQUON WATER UTILITY

**Utility Address:** 11333 NORTH CEDARBURG ROAD  
MEQUON, WI 53092

**When was utility organized?** 5/1/2009

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** TOM WATSON

**Title:** FINANCE DIRECTOR

**Office Address:**

11333 NORTH CEDARBURG ROAD  
MEQUON, WI 53092

**Telephone:** (262) 236 - 2955

**Fax Number:**

**Email Address:** twatson@ci.mequon.us

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

**Name:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

115 SOUTH 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**Email Address:** John.Knepel@bakertilly.com

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

**Name:** PAMELA FUHRY ADAMS

**Title:** COUNCIL PRESIDENT

**Office Address:**

11333 NORTH CEDARBURG ROAD  
MEQUON, WI 53092

**Telephone:** (262) 236 - 2941

**Fax Number:**

**Email Address:**

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

NO

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

**Name:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

115 SOUTH 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**Email Address:** John.Knepel@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/31/2010

**Period covered by most recent audit:** 5/1/2009-12/31/2009

**Names and titles of utility management including manager or superintendent:**

**Name:** MIKE RAO

**Title:** UTILITY MANAGER

**Office Address:**

P.O. BOX 1726  
MILWAUKEE, WI 53201

**Telephone:** (414) 559 - 8739

**Fax Number:**

**Email Address:**

**Name of utility commission/committee:** CITY OF MEQUON WATER UTILITY COMMISSION

**Names of members of utility commission/committee:**

- MR DAN ABENDROTH, ALDERMAN
- MS PAMELA FUHRY ADAMS, COUNCIL PRESIDENT
- MR DAN GANNON, ALDERMAN
- MR JOHN HAWKINS, ALDERMAN
- MR DALE MAYR, ALDERMAN
- MS CHRISTINE NUERNBERG, MAYOR
- MR MARK SEIDER, ALDERMAN
- MR JOHN WIRTH, ALDERMAN

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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

**Firm Name:** CITY WATER LLC  
P.O. BOX 1726  
MILWAUKEE, WI 53201

**Contact Person:** MIKE RAO

**Title:** UTILITY MANAGER

**Telephone:** (414) 559 - 8739

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:** 5/1/2009 12/31/2009

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

City Water LLC provides all water utility services for the City of Mequon.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,646,341		1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	702,119		2
Depreciation Expense (403)	180,869		3
Amortization Expense (404-407)	0		4
Taxes (408)	2,426		5
<b>Total Operating Expenses</b>	<b>885,414</b>	<b>0</b>	
<b>Net Operating Income</b>	<b>760,927</b>	<b>0</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>760,927</b>	<b>0</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	10,867		10
Miscellaneous Nonoperating Income (421)	1,015,950		11
<b>Total Other Income</b>	<b>1,026,817</b>	<b>0</b>	
<b>Total Income</b>	<b>1,787,744</b>	<b>0</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	7,998		13
<b>Total Miscellaneous Income Deductions</b>	<b>7,998</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,779,746</b>	<b>0</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	483,609		14
Amortization of Debt Discount and Expense (428)	17,196		15
Amortization of Premium on Debt--Cr. (429)	5,677		16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>495,128</b>	<b>0</b>	
<b>Net Income</b>	<b>1,284,618</b>	<b>0</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	0		20
Balance Transferred from Income (433)	1,284,618	0	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,284,618</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>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,646,341	0	1,646,341	1
<b>Total (Acct. 400):</b>	<b>1,646,341</b>	<b>0</b>	<b>1,646,341</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	702,119	0	702,119	2
<b>Total (Acct. 401-402):</b>	<b>702,119</b>	<b>0</b>	<b>702,119</b>	
<b>Depreciation Expense (403):</b>				
Derived	180,869	0	180,869	3
<b>Total (Acct. 403):</b>	<b>180,869</b>	<b>0</b>	<b>180,869</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	2,426	0	2,426	5
<b>Total (Acct. 408):</b>	<b>2,426</b>	<b>0</b>	<b>2,426</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>760,927</b>	<b>0</b>	<b>760,927</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</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>				
NONE	10,867		10,867	11
<b>Total (Acct. 419):</b>	<b>10,867</b>	<b>0</b>	<b>10,867</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
CAPITAL CONTRIBUTIONS		1,015,950	1,015,950	12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,015,950</b>	<b>1,015,950</b>	
<b>TOTAL OTHER INCOME:</b>	<b>10,867</b>	<b>1,015,950</b>	<b>1,026,817</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	0	0	0	13
NONE			0	14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>				
NONE		7,998	7,998	15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,998</b>	<b>7,998</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>7,998</b>	<b>7,998</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	483,609	0	483,609	16
<b>Total (Acct. 427):</b>	<b>483,609</b>	<b>0</b>	<b>483,609</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	17,196		17,196	17
<b>Total (Acct. 428):</b>	<b>17,196</b>	<b>0</b>	<b>17,196</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	5,677		5,677	18
<b>Total (Acct. 429):</b>	<b>5,677</b>	<b>0</b>	<b>5,677</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>495,128</b>	<b>0</b>	<b>495,128</b>	
<b>NET INCOME:</b>	<b>276,666</b>	<b>1,007,952</b>	<b>1,284,618</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived			0	22
<b>Total (Acct. 216):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	276,666	1,007,952	1,284,618	23
<b>Total (Acct. 433):</b>	<b>276,666</b>	<b>1,007,952</b>	<b>1,284,618</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	24
<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	25
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	26
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	27
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>276,666</b>	<b>1,007,952</b>	<b>1,284,618</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)					0	1
<b>Costs &amp; 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>					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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	1,646,341	0	0	0	1,646,341	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,646,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,646,341</b>	

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

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## DISTRIBUTION OF TOTAL PAYROLL

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### Distribution of Total Payroll (Page F-05)

#### General footnotes

The City of Mequon outsources its water utility operations to the Water LLC.

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### 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	0.0	1
Electric		2
Gas		3
Sewer		4

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## FULL-TIME EMPLOYEES (FTE)

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**Full-Time Employees (FTE) (Page F-06)**

**If number of employees in a regulated department is zero, please explain.**

Meqoun contracts its water utility operations to outside contractors.

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## BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	17,933,170		1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,221,431		2
<b>Net Utility Plant</b>	<b>15,711,739</b>	<b>0</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Sinking Funds (125)	1,367,156		7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>1,367,156</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	694,045		10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	436,248		15
Other Accounts Receivable (143)	10,749		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0		18
Plant Materials and Operating Supplies (154)	50,000	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0		23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,191,042</b>	<b>0</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	498,676		27
Extraordinary Property Losses (182)	0		28
Preliminary Survey and Investigation Charges (183)	0		29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>498,676</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>18,768,613</b>	<b>0</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)	0	0	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,284,618	0	35
<b>Total Proprietary Capital</b>	<b>1,284,618</b>	<b>0</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	17,125,000		36
Advances from Municipality (223)	0		37
Other Long-Term Debt (224)	0		38
<b>Total Long-Term Debt</b>	<b>17,125,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		39
Accounts Payable (232)	74,473		40
Payables to Municipality (233)	0		41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	119,903	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>194,376</b>	<b>0</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	164,619		47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	0		49
<b>Total Deferred Credits</b>	<b>164,619</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>18,768,613</b>	<b>0</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					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)	16,917,220	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,015,950	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>17,933,170</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)	2,213,433	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	7,998	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>2,221,431</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>15,711,739</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>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	180,869				180,869	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Acquired cost already on books	2,032,564				2,032,564	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>2,213,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,213,433</b>	<b>16</b>
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,213,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,213,433</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>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	7,998				7,998	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>7,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,998</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>7,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,998</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

### 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	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	0	0	0	0	

**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>	<u>0</u>	
<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>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	50,000	
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	<b>50,000</b>	<b>0</b>

**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>				
UNAMORTIZED DEBT ISSUE EXPENSE & DISCOUNT	17,196	428	498,676	1
<b>Total</b>			<b>498,676</b>	
<b>Unamortized premium on debt (251)</b>				
PREMIUM - BOND PAYABLE	5,677	429	164,619	2
<b>Total</b>			<b>164,619</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
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>0</b>	

### 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)	
2009 REVENUE BONDS	04/29/2009	05/01/2029	4.60%	17,125,000	1
<b>Total Bonds (Account 221):</b>				<b><u>17,125,000</u></b>	

## 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>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	2,426	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>2,426</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,426	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>2,426</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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>					
2009 REVENUE BONDS		483,609	363,706	119,903	1
<b>Subtotal</b>	<b>0</b>	<b>483,609</b>	<b>363,706</b>	<b>119,903</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>483,609</b>	<b>363,706</b>	<b>119,903</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
2009 REVENUE BONDS RESERVE FUND	1,367,156	3
<b>Total (Acct. 125):</b>	<b>1,367,156</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	436,248	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>436,248</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
UTILITY CHARGES ON TAX ROLL	8,626	14
MISCELLANEOUS	2,123	15
<b>Total (Acct. 143):</b>	<b>10,749</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</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>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</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	0	24
NONE		25
<b>Total (Acct. 253):</b>	<b>0</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, 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)	8,458,610	0	0	0	<b>8,458,610</b>	<b>1</b>
Materials and Supplies	25,000	0	0	0	<b>25,000</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,106,716	0	0	0	<b>1,106,716</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	0	0	0	<b>0</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,376,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,376,894</b>	
Net Operating Income	760,927	0	0	0	<b>760,927</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.32%</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					0	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)					0	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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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.**

The City of Mequon acquired a water utility from WE Energies on May 1, 2009. Docket #05-BS-170.

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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.**

## 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)	1,643,183		1
<b>Total Sales of Water</b>	<b>1,643,183</b>	<b>0</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,638		2
Rents from Water Property (472 )	0		3
Interdepartmental Rents (473 )	0		4
Other Water Revenues (474 )	520		5
<b>Total Other Operating Revenues</b>	<b>3,158</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>1,646,341</b>	<b>0</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	307,232		6
Pumping Expenses (620-625)	15,985		7
Water Treatment Expenses (630-635)	5,416		8
Transmission and Distribution Expenses (640-655)	40,729		9
Customer Accounts Expenses (901-906)	5,574		10
Sales Expenses (910 )	0		11
Administrative and General Expenses (920-935)	327,183		12
<b>Total Operation and Maintenance Expenses</b>	<b>702,119</b>	<b>0</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	180,869		13
Amortization Expense (404-407)			14
Taxes (408 )	2,426		15
<b>Total Other Operating Expenses</b>	<b>183,295</b>	<b>0</b>	
<b>Total Operating Expenses</b>	<b>885,414</b>	<b>0</b>	
<b>NET OPERATING INCOME</b>	<b>760,927</b>	<b>0</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. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (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 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,914	150,798	930,333	5
Commercial (461.2 )	203	90,842	361,384	6
Industrial (461.3 )				7
Public Authority (461.4 )				8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,117</b>	<b>241,640</b>	<b>1,291,717</b>	
Private Fire Protection Service (462 )	57		19,928	9
Public Fire Protection Service (463 )	3,117		331,538	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>6,291</b>	<b>241,640</b>	<b>1,643,183</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				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)	331,538	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>331,538</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,638	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,638</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SUNDRY	520	9
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>520</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)			1
Purchased Water (601)	307,232		2
Operation Supplies and Expenses (602)			3
Maintenance of Water Source Plant (605)			4
<b>Total Source of Supply Expenses</b>	<b>307,232</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)			5
Fuel for Power Production (621)			6
Fuel or Power Purchased for Pumping (622)	5,131		7
Operation Supplies and Expenses (623)	10,854		8
Maintenance of Pumping Plant (625)			9
<b>Total Pumping Expenses</b>	<b>15,985</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)			10
Chemicals (631)	5,416		11
Operation Supplies and Expenses (632)			12
Maintenance of Water Treatment Plant (635)			13
<b>Total Water Treatment Expenses</b>	<b>5,416</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)			14
Operation Supplies and Expenses (641)			15
Maintenance of Distribution Reservoirs and Standpipes (650)			16
Maintenance of Mains (651)	37,810		17
Maintenance of Services (652)			18
Maintenance of Meters (653)			19
Maintenance of Hydrants (654)	2,919		20
Maintenance of Other Plant (655)			21
<b>Total Transmission and Distribution Expenses</b>	<b>40,729</b>	<b>0</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)			22
Accounting and Collecting Labor (902)			23
Supplies and Expenses (903)	5,574		24
Uncollectible Accounts (904)			25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>5,574</b>	<b>0</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)			27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	31,734		28
Office Supplies and Expenses (921)	11,723		29
Administrative Expenses Transferred--Credit (922)			30
Outside Services Employed (923)	220,677		31
Property Insurance (924)	50		32
Injuries and Damages (925)			33
Employee Pensions and Benefits (926)	30,224		34
Regulatory Commission Expenses (928)			35
Miscellaneous General Expenses (930)			36
Transportation Expenses (933)	4,017		37
Maintenance of General Plant (935)	28,758		38
<b>Total Administrative and General Expenses</b>	<b>327,183</b>	<b>0</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>702,119</b>	<b>0</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 (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.**

The water utility outsources its operations and thus this charge is rolled up into outside services employed.

**For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.**

This is the first year that the City of Mequon has owned the water utility, thus there are no numbers to compare to prior year.

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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		0		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department				2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		2,426		3
PSC Remainder Assessment				4
Other (specify): NONE				5
<b>Total tax expense</b>		<b>2,426</b>	<b>0</b>	

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## TAXES (ACCT. 408 - WATER)

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### Taxes (Acct. 408 - Water) (Page W-06)

**Explain zero value(s) for PSC Remainder Assessment and/or Social Security.**

The utility was bought from WE Energies in May. No PSC Remainder Assessment was charged to the utility during 2009.

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## 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			Unknown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171710				3
County tax rate	mills		1.699520				4
Local tax rate	mills		4.918670				5
School tax rate	mills		8.836200				6
Voc. school tax rate	mills		1.933240				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>17.559340</b>				<b>10</b>
Less: state credit	mills		1.578740				11
<b>Net tax rate</b>	mills		<b>15.980600</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.918670</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.769440</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>15.688110</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.559340</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.893434</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.980600</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.277610</b>				<b>21</b>
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	0	0				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	0	0				<b>26</b>
Assessment Ratio	dec.		0.988338				27
<b>Assessed Value</b>	\$	0	0				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.277610</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	0	0				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	0					<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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)					0	1
Franchises and Consents (302)					0	2
Miscellaneous Intangible Plant (303)					0	3
<b>Total Intangible Plant</b>	0	0	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)					0	4
Structures and Improvements (311)					0	5
Collecting and Impounding Reservoirs (312)					0	6
Lake, River and Other Intakes (313)					0	7
Wells and Springs (314)		215,707			215,707	8
Supply Mains (316)					0	9
Other Water Source Plant (317)					0	10
<b>Total Source of Supply Plant</b>	0	215,707	0	0	215,707	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)		350			350	11
Structures and Improvements (321)		362,526			362,526	12
Other Power Production Equipment (323)					0	13
Electric Pumping Equipment (325)		436,192			436,192	14
Diesel Pumping Equipment (326)					0	15
Other Pumping Equipment (328)		15,762			15,762	16
<b>Total Pumping Plant</b>	0	814,830	0	0	814,830	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)					0	17
Structures and Improvements (331)					0	18
Sand or Other Media Filtration Equipment (332)					0	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	0	0	0	0	0	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)					0	22
Structures and Improvements (341)					0	23
Distribution Reservoirs and Standpipes (342)		67,919			67,919	24
Transmission and Distribution Mains (343)		12,011,333			12,011,333	25
Services (345)		1,417,578			1,417,578	26
Meters (346)		921,011			921,011	27
Hydrants (348)		1,097,612			1,097,612	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)					0	29
<b>Total Transmission and Distribution Plant</b>	0	15,515,453	0	0	15,515,453	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					0	31
Office Furniture and Equipment (391)		9,991			9,991	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)		42,207			42,207	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)		248,331			248,331	39
SCADA Equipment (397.1)		69,905			69,905	40
Miscellaneous Equipment (398)					0	41
<b>Total General Plant</b>	0	370,434	0	0	370,434	
<b>Total utility plant in service directly assignable</b>	0	16,916,424	0	0	16,916,424	
Common Utility Plant Allocated to Water Department (300)		796			796	42
<b>Total utility plant in service</b>	0	16,917,220	0	0	16,917,220	

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

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

**If Additions, Account 300 (or 300.1), is nonzero, please explain.**

This is for intangible assets and was on WE Energies books when the City of Mequon bought the water utility.

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.**

The City of Mequon purchased the water utility from WE Energies. This is the source of the additions.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	0				0	24
Transmission and Distribution Mains (343)		777,215			777,215	25
Services (345)		91,548			91,548	26
Meters (346)					0	27
Hydrants (348)		147,187			147,187	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)					0	29
<b>Total Transmission and Distribution Plant</b>	0	1,015,950	0	0	1,015,950	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
<b>Total General Plant</b>	0	0	0	0	0	
<b>Total utility plant in service directly assignable</b>	0	1,015,950	0	0	1,015,950	
Common Utility Plant Allocated to Water Department (300)					0	42
<b>Total utility plant in service</b>	0	1,015,950	0	0	1,015,950	

## 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				0	1
February				0	2
March				0	3
April				0	4
May	29,804			29,804	5
June	33,154			33,154	6
July	47,587			47,587	7
August	46,523			46,523	8
September	39,180			39,180	9
October	26,611			26,611	10
November	24,919			24,919	11
December	24,925			24,925	12
<b>Total annual pumpage</b>	<b>272,703</b>	<b>0</b>	<b>0</b>	<b>272,703</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	272,703	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>272,703</b>	3
Less: Gallons (000's) sold:	241,640	4
Gallons (000's) entering distribution system but not sold:	<b>31,063</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,700	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	840	10
Subtotal Estimated Usage:	<b>3,540</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	5,300	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>22,223</b>	17
Subtotal of Estimated Losses:	<b>27,523</b>	18
Percentage of water entering distribution system sold:	<b>89%</b>	19
Percentage of unaccounted for water:	<b>8%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		28
Date of maximum:		29
Cause of maximum:		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		33
Date of minimum:		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	45,622	35
If water is purchased:		36
Vendor Name: MILWAUKEE WATERWORKS, NORTH SHORE WATER COMMISSION		37
Point of Delivery: 76TH AND COUNTYLINE ROAD, PORT WASHINGTON AND BROWN DEER		38
What percentage of purchased water is surface water? 10000%		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	6,008	43
Outside municipality?	1,285	44

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
YVONNE VDP #4	AD933	300	12	150,000	No	1
WAVERLY WELL	BO541	300	12	432,000	No	2
FAIRY CHASM WELL	BO540	345	12	432,000	No	3
LAC DU COUR WELL #2	BG632	450	12	250,000	No	4
JONQUIL VDP #6	BG627	350	12	70,000	No	5

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## 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	CONCORD RESERVOIR #1	CONCORD RESERVOIR #2	FAIRY CHASM WELL	1
Location	CONCORD RESERVOIR	CONCORD RESERVOIR	NORTH SHORE EAST	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1979	1979	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	500	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	US ELECTRIC MOTORS	9
Year Installed	1979	1979	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAC DU COUR RIVER ROAD	MEQUON #5B WHITMAN	MEQUON #5C	15
Location	CITY OF MEQUON	CITY OF MEQUON	CITY OF MEQUON	16
Purpose	S	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AMERICAN TURBINE	CRANE DEMING	CRANE DEMING	19
Year Installed	1994	1994	1994	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	0	250	350	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	23
Year Installed	1987	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	20	30	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	MEQUON #5D	PORT ROAD BOOSER #2 ON #3	PORT ROAD BOOSTER #1	1
Location	CITY OF MEQUON	CITY OF MEQUON	CITY OF MEQUON	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	SYNCROFLO	SYNCROFLO	5
Year Installed	1994	2008	2008	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	800	800	8
Pump Motor or Standby Engine Mfr	HERCULES	BALDOR	BALDOR	9
Year Installed	1994	2008	2008	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	50	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	VILLA DU PARC #1 RIVER ROAD	VILLE DU PARC #1 JONQUIL	VILLE DU PARC #2 RIVER ROAD	15
Location	VILLA DU PARC	VILLE DU PARC	VILLE DU PARC	16
Purpose	B	S	B	17
Destination	D	D	D	18
Pump Manufacturer	WELLINE	BYRON JACK	WELLINE	19
Year Installed	1978	1994	1978	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	300	107	300	22
Pump Motor or Standby Engine Mfr	GE	W/HDA SWITCH	GE	23
Year Installed	1978	1994	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	40	20	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	VILLE DU PARC #2 YVONNE	WAVERLY WELL		1
Location	VILLE DU PARC	NORTH SHORE EAST		2
Purpose	S	S		3
Destination	D	D		4
Pump Manufacturer	BYRON JACK	GOULDS		5
Year Installed	1969	2003		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	220	500		8
Pump Motor or Standby Engine Mfr	W/HDA SWITCH	US ELECTRIC MOTOR		9
Year Installed	1969	2003		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	50		12
Footnotes				13
				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CONCORD PLACE	VILLE DU PARC WELL #5	WHITMAN PLACE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1986	1982	1994	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	10	10	10	9 10
Total capacity in gallons (actual)	100,000	80,000	100,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, 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	21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	4.000	0	3,904	0	0	3,904	1
M	D	6.000	0	4,953			4,953	2
P	D	6.000	0	63,335			63,335	3
M	D	8.000	0	1,080			1,080	4
P	D	8.000	0	188,711			188,711	5
P	D	10.000	0	8,848			8,848	6
M	D	12.000	0	136			136	7
P	D	12.000	0	66,335			66,335	8
P	D	16.000	0	58,403			58,403	9
<b>Total Within Municipality</b>			<b>0</b>	<b>395,705</b>	<b>0</b>	<b>0</b>	<b>395,705</b>	
<b>Total Utility</b>			<b>0</b>	<b>395,705</b>	<b>0</b>	<b>0</b>	<b>395,705</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

The City of Mequon bought the water utility from WE Energies and used revenue bonds to do so.

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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		58			58		1
M	1.000		460			460		2
M	1.250		10			10		3
P	1.250		158			158		4
M	1.500		461			461		5
P	1.500		44			44		6
M	2.000		6			6		7
P	2.000		450			450		8
P	4.000		8			8		9
P	6.000		32			32		10
P	8.000		17			17		11
M	8.000		2			2		12
<b>Total Utility</b>		<b>0</b>	<b>1,706</b>	<b>0</b>	<b>0</b>	<b>1,706</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

The City of Mequon bought the water utility from WE Energies and used revenue bonds to do so.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

All water services are currently in use at year end.

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

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	3,133		(202)	2,931	4	1
1.000	0	258			258	16	2
1.500	0	75		(35)	40	5	3
2.000	0	30			30	2	4
3.000	0	12			12	1	5
4.000	0	4			4	3	6
6.000	0	2			2	2	7
<b>Total:</b>	<b>0</b>	<b>3,514</b>	<b>0</b>	<b>(237)</b>	<b>3,277</b>	<b>33</b>	

### 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	2,689	132				110	2,931	1
1.000	189	54			2	13	258	2
1.500		36			1	3	40	3
2.000		26				4	30	4
3.000		8			4		12	5
4.000		3			1		4	6
6.000					2		2	7
<b>Total:</b>	<b>2,878</b>	<b>259</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>130</b>	<b>3,277</b>	

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

All adjustments are actually retirements, but the schedule won't let us report them as retirements.

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.

The city has only owned the utility for 8 months as of 12/31/09. They will try to do this every two years.

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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					0	1
Within Municipality		865			865	2
<b>Total Fire Hydrants</b>	<b>0</b>	<b>865</b>	<b>0</b>	<b>0</b>	<b>865</b>	
<b>Flushing Hydrants</b>						
		30			30	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>30</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:	203
Number of distribution system valves end of year:	2,014
Number of distribution valves operated during year:	230