



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

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Principal Office: 195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

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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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I JAMIE CECIL of  
(Person responsible for accounts)

Belgium Municipal Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/30/2010  
(Date)

TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** BELGIUM MUNICIPAL WATER UTILITY

**Utility Address:** 195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

**When was utility organized?** 1/1/1969

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.village.belgium.wi.us

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

**Name:** JAMIE CECIL

**Title:** TREASURER

**Office Address:**

195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

**Telephone:** (262) 285 - 7931 EXT

**Fax Number:** (262) 285 - 3479 EXT

**Email Address:** jcecil@village.belgium.wi.us

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

**Name:** GREG PETERSON

**Title:** CPA

**Office Address:** CORSON, PETERSON & HAMANN S.C.  
2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**Email Address:** greg@corsonpeterson.com

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

**Name:** KEVIN P KOWALKOWSKI

**Title:** PRESIDENT

**Office Address:**

195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

**Telephone:** (262) 285 - 7931

**Fax Number:** (262) 285 - 3479

**Email Address:** kkowalkowski@village.belgium.wi.us

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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:** GREG PETERSON

**Title:** CPA

**Office Address:** CORSON, PETERSON & HAMANN S.C.  
2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**Email Address:** greg@corsonpeterson.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/19/2009

Period covered by most recent audit: DECEMBER 31, 2008

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

Name: MR DANIEL E BIRENBAUM

Title: PUBLIC WORKS DIRECTOR/ WATER SUPT.

**Office Address:**

195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

Telephone: (262) 285 - 7931

Fax Number: (262) 285 - 3479

Email Address: belgiumdpw@wi.rr.com

Name of utility commission/committee: WATER & SEWER COMMITTEE

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

MR JEFFERY RITTER  
MR JOHN THIELE, CHAIRMAN  
MR RONALD WEYKER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	384,068	397,067	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	268,801	219,492	2
Depreciation Expense (403)	75,568	74,125	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,581	71,910	5
<b>Total Operating Expenses</b>	<b>417,950</b>	<b>365,527</b>	
<b>Net Operating Income</b>	<b>(33,882)</b>	<b>31,540</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(33,882)</b>	<b>31,540</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,676	15,530	10
Miscellaneous Nonoperating Income (421)	33,450	103,475	11
<b>Total Other Income</b>	<b>38,126</b>	<b>119,005</b>	
<b>Total Income</b>	<b>4,244</b>	<b>150,545</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,800)	(13,799)	12
Other Income Deductions (426)	45,155	44,497	13
<b>Total Miscellaneous Income Deductions</b>	<b>31,355</b>	<b>30,698</b>	
<b>Income Before Interest Charges</b>	<b>(27,111)</b>	<b>119,847</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	6,485	13,384	14
Amortization of Debt Discount and Expense (428)	9,132	1,621	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	9,661	11,001	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>25,278</b>	<b>26,006</b>	
<b>Net Income</b>	<b>(52,389)</b>	<b>93,841</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,991,185	2,831,108	20
Balance Transferred from Income (433)	(52,389)	93,841	21
Miscellaneous Credits to Surplus (434)	67,781	66,236	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>3,006,577</b>	<b>2,991,185</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 Miscellaneous Nonoperating Income, Account 421.

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	384,068	0	<b>384,068</b>	1
<b>Total (Acct. 400):</b>	<b>384,068</b>	<b>0</b>	<b>384,068</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	268,801	0	<b>268,801</b>	2
<b>Total (Acct. 401-402):</b>	<b>268,801</b>	<b>0</b>	<b>268,801</b>	
<b>Depreciation Expense (403):</b>				
Derived	75,568	0	<b>75,568</b>	3
<b>Total (Acct. 403):</b>	<b>75,568</b>	<b>0</b>	<b>75,568</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	<b>0</b>	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	73,581	0	<b>73,581</b>	5
<b>Total (Acct. 408):</b>	<b>73,581</b>	<b>0</b>	<b>73,581</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			<b>0</b>	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			<b>0</b>	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(33,882)</b>	<b>0</b>	<b>(33,882)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	<b>0</b>	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			<b>0</b>	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			<b>0</b>	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME ON IMPACT FEE ACCOUNT	0	1,367	<b>1,367</b>	11
INTEREST INCOME ON SAVINGS	3,309		<b>3,309</b>	12
<b>Total (Acct. 419):</b>	<b>3,309</b>	<b>1,367</b>	<b>4,676</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,000	<b>1,000</b>	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
IMPACT/HOOKUP FEES COLLECTED		32,450	32,450	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>33,450</b>	<b>33,450</b>	
<b>TOTAL OTHER INCOME:</b>	<b>3,309</b>	<b>34,817</b>	<b>38,126</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(13,800)	0	(13,800)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(13,800)</b>	<b>0</b>	<b>(13,800)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	45,155	45,155	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>45,155</b>	<b>45,155</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,800)</b>	<b>45,155</b>	<b>31,355</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	6,485	0	6,485	19
<b>Total (Acct. 427):</b>	<b>6,485</b>	<b>0</b>	<b>6,485</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
BOND AND NOTE COST AMORTIZATION	9,132		9,132	20
<b>Total (Acct. 428):</b>	<b>9,132</b>	<b>0</b>	<b>9,132</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	9,661	0	9,661	22
<b>Total (Acct. 430):</b>	<b>9,661</b>	<b>0</b>	<b>9,661</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>25,278</b>	<b>0</b>	<b>25,278</b>	
<b>NET INCOME:</b>	<b>(42,051)</b>	<b>(10,338)</b>	<b>(52,389)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	829,663	2,161,522	2,991,185	25
<b>Total (Acct. 216):</b>	<b>829,663</b>	<b>2,161,522</b>	<b>2,991,185</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	(42,051)	(10,338)	<b>(52,389)</b>	26
<b>Total (Acct. 433):</b>	<b>(42,051)</b>	<b>(10,338)</b>	<b>(52,389)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
TAX EQUIVALENT FORGIVEN	67,781		<b>67,781</b>	* 27
<b>Total (Acct. 434):</b>	<b>67,781</b>	<b>0</b>	<b>67,781</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>855,393</b>	<b>2,151,184</b>	<b>3,006,577</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

Miscellaneous Credits to Surplus totalled \$67,781 and consisted of the 2009 tax equivalent forgiven by the Village of Belgium.

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## 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	384,068	0	0	0	<b>384,068</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	119				<b>119</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>383,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,949</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	2.1	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	5,018,764	5,009,868	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,211,232	1,093,697	2
<b>Net Utility Plant</b>	<b>3,807,532</b>	<b>3,916,171</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	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	28,995	23,805	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	346,959	500,826	9
<b>Total Other Property and Investments</b>	<b>375,954</b>	<b>524,631</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	317,519	409,763	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	92,029	87,515	15
Other Accounts Receivable (143)	1,423	1,200	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,558	10,582	18
Plant Materials and Operating Supplies (154)	5,700	6,422	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,541	1,070	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>424,770</b>	<b>516,552</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,360	12,492	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	18,250	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>21,610</b>	<b>12,492</b>	
<b>Total Assets and Other Debits</b>	<b>4,629,866</b>	<b>4,969,846</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)	1,141,950	1,141,950	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,006,577	2,991,185	35
<b>Total Proprietary Capital</b>	<b>4,148,527</b>	<b>4,133,135</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	266,110	36
Advances from Municipality (223)	250,373	298,838	37
Other long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>250,373</b>	<b>564,948</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,308	21,340	40
Payables to Municipality (233)	30,558	37,934	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,908	5,497	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>37,774</b>	<b>64,771</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	193,192	206,992	49
<b>Total Deferred Credits</b>	<b>193,192</b>	<b>206,992</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>4,629,866</b>	<b>4,969,846</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	5,009,868	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)	2,356,912	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,661,852	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
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>5,018,764</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)	698,159	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	513,073	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>1,211,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<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>3,807,532</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>	625,479				<b>625,479</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	75,568				<b>75,568</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,140				<b>4,140</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	830				<b>830</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>80,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,538</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,858				<b>7,858</b>	<b>18</b>
Cost of removal					<b>0</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>7,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,858</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>698,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>698,159</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>	468,218				<b>468,218</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	45,155				<b>45,155</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<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>45,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,155</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	300				<b>300</b>	<b>18</b>
Cost of removal					<b>0</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>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>513,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>513,073</b>	<b>26</b>
<b>Footnotes</b>						<b>27</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>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	5,700	6,422	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>	<b>5,700</b>	<b>6,422</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>				
ADVANCE - GO NOTES 2/1/05	721	428	3,360	1
EXEMPT REV BONDS 1999	6,733	428	0	* 2
TAXABLE REV BONDS 1999	1,678	428	0	* 3
<b>Total</b>			<b>3,360</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

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**Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)**

**General footnotes**

    Taxable and Tax Exempt Bonds were paid off during 2009. The remaining balance of debt expense was written off.

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**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	1,141,950	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>1,141,950</u></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)		
EXEMPT REV BONDS	02/01/1999	05/01/2018	4.69%	0	*	1
TAXABLE REV BONDS	02/01/1999	05/01/2018	6.56%	0	*	2
<b>Total Bonds (Account 221):</b>				<b>0</b>		

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## BONDS (ACCT. 221)

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### Bonds (Acct. 221) (Page F-17)

#### General footnotes

Taxable and Tax Exempt Bonds were paid off during 2009 using funds from the bond reserve account, a portion of the impact fee account and the balance was paid with operating funds.

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## 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>					
GO PROMISSORY NOTES	02/01/2005	09/01/2014	3.44%	250,373	1
<b>Total for Account 223</b>				<b>250,373</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	0	1
<b>Accruals:</b>		
Charged water department expense	73,581	2
Charged electric department expense		3
Charged sewer department expense	1,008	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>74,589</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	67,781	6
Social Security taxes	6,501	7
PSC Remainder Assessment	307	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>74,589</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>					
TAXABLE REV BONDS	323	959	1,282	0	* 1
EXEMPT REV BONDS	1,798	5,526	7,324	0	* 2
<b>Subtotal</b>	<b>2,121</b>	<b>6,485</b>	<b>8,606</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
GO PROMISSORY NOTE	3,376	9,661	10,129	2,908	3
<b>Subtotal</b>	<b>3,376</b>	<b>9,661</b>	<b>10,129</b>	<b>2,908</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,497</b>	<b>16,146</b>	<b>18,735</b>	<b>2,908</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### Interest Accrued (Acct. 237) (Page F-20)

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The taxable and exempt bonds were paid in full during 2009, therefore there is no interest to accrue at end of year.

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## 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>		
TRUCK SINKING FUND	28,995	3
<b>Total (Acct. 125):</b>	<b>28,995</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
WATER TOWER LEASE INCOME ACCOUNT	178,449	5
IMPACT FEE ACCOUNT	94,112	6
CAPITAL PROJECTS FUND	74,398	7
<b>Total (Acct. 128):</b>	<b>346,959</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	92,029	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>92,029</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
WATER TOWER RENT RECEIVABLE/VENDOR REFUND RECEIVABLE	1,423	16
<b>Total (Acct. 143):</b>	<b>1,423</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS ON TAXROLL - DUE FROM VILLAGE	227	* 17
INSURANCE PREMIUM REFUND - DUE FROM VILLAGE	374	* 18
BALANCE DUE ON 2009 PUBLIC FIRE PROTECTION - DUE FROM VILLAGE	1,405	* 19

## 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>Receivables from Municipality (145):</b>		
BALANCE DUE ON 2009 JOINT OPERATING COSTS - DUE FROM SEWER	4,552	* 20
<b>Total (Acct. 145):</b>	<b>6,558</b>	
<b>Prepayments (165):</b>		
SOFTWARE SUPPORT/COPIER MAINTENANCE AGREEMENT	1,541	21
<b>Total (Acct. 165):</b>	<b>1,541</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENGINEERING COSTS FOR WATER MAIN LOOPING	18,250	23
<b>Total (Acct. 183):</b>	<b>18,250</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
4TH QTR 2009 WAGES, BENEFITS & EXPENSES DUE TO VILLAGE	30,009	* 27
MISCELLANEOUS EXPENSES DUE TO SEWER	549	28
<b>Total (Acct. 233):</b>	<b>30,558</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	193,192	29
NONE		30
<b>Total (Acct. 253):</b>	<b>193,192</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 \$2,000, 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)	2,352,814	0	0	0	<b>2,352,814</b>	1
Materials and Supplies	6,061	0	0	0	<b>6,061</b>	2
<b>Other (specify):</b>						
NONE					<b>0</b>	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	661,819	0	0	0	<b>661,819</b>	4
Customer Advances for Construction					<b>0</b>	5
Regulatory Liability	200,092	0	0	0	<b>200,092</b>	6
NONE					<b>0</b>	7
<b>Average Net Rate Base</b>	<b>1,496,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,964</b>	
Net Operating Income	(33,882)	0	0	0	<b>(33,882)</b>	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.26%</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	206,992	0	0	0	<b>206,992</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,800	0	0	0	<b>13,800</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>193,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,192</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.

This was the first full year that the simplified rate case increase of 3%, effective September 22, 2008, was in effect.

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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)	351,702	365,005	1
<b>Total Sales of Water</b>	<b>351,702</b>	<b>365,005</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	754	783	2
Rents from Water Property (472 )	27,360	27,360	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	4,252	3,919	5
<b>Total Other Operating Revenues</b>	<b>32,366</b>	<b>32,062</b>	
<b>Total Operating Revenues</b>	<b>384,068</b>	<b>397,067</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	175,818	127,466	6
General Operating Expenses (680-691)	92,983	92,026	7
<b>Total Operation and Maintenance Expenses</b>	<b>268,801</b>	<b>219,492</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	75,568	74,125	8
Amortization Expense (404-407)		0	9
Taxes (408 )	73,581	71,910	10
<b>Total Other Operating Expenses</b>	<b>149,149</b>	<b>146,035</b>	
<b>Total Operating Expenses</b>	<b>417,950</b>	<b>365,527</b>	
<b>NET OPERATING INCOME</b>	<b>(33,882)</b>	<b>31,540</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 )	803	38,820	147,949	5
Commercial (461.2 )	68	8,083	28,397	6
Industrial (461.3 )	21	18,428	41,750	7
Public Authority (461.4 )	11	975	3,707	8
<b>Total Metered Sales to General Customers (461)</b>	<b>903</b>	<b>66,306</b>	<b>221,803</b>	
Private Fire Protection Service (462 )	2		3,244	9
Public Fire Protection Service (463 )	1		126,655	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>906</b>	<b>66,306</b>	<b>351,702</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)	126,655	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>126,655</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	754	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>754</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF WATER TOWER FOR CELL ANTENNA	27,360	7
<b>Total Rents from Water Property (472)</b>	<b>27,360</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	389	9
Return on net investment in meters charged to sewer department	3,863	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>4,252</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 \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer is calculated at the authorized rate of 7% and totalled \$3,863 for 2009.

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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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	50,706	48,783	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	16,463	20,105	3
Chemicals (630)	16,452	15,171	4
Supplies and Expenses (640)	10,494	15,332	* 5
Repairs of Water Plant (650)	78,924	22,846	* 6
Transportation Expenses (660)	2,779	5,229	* 7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>175,818</b>	<b>127,466</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	37,363	34,660	8
Office Supplies and Expenses (681)	5,468	6,026	9
Outside Services Employed (682)	12,598	13,199	10
Insurance Expense (684)	13,234	13,581	11
Employees Pensions and Benefits (686)	22,770	23,141	12
Regulatory Commission Expenses (688)		123	13
Miscellaneous General Expenses (689)	1,431	1,296	14
Uncollectible Accounts (690)	119	0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>92,983</b>	<b>92,026</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>268,801</b>	<b>219,492</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Supplies and Expenses (640) - Expenses were less in 2009 because in 2008 the utility spent more on testing meters and heating bills were higher.

Repairs of Water Plant (650) - During 2009 over \$40,000 was spent to prep and paint the interior of well pump house #2.

Transportation Expenses (660) - Fuel costs were down in 2009 compared to 2008 and we also had less repairs to vehicles in 2009.

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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		67,781	66,236	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	1,008	940	2
<b>Net property tax equivalent</b>		<b>66,773</b>	<b>65,296</b>	
Social Security		6,501	6,237	3
PSC Remainder Assessment		307	377	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>73,581</b>	<b>71,910</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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.166950				3
County tax rate	mills		1.887790				4
Local tax rate	mills		4.283950				5
School tax rate	mills		8.519590				6
Voc. school tax rate	mills		1.466610				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>16.324890</b>				<b>10</b>
Less: state credit	mills		1.179810				11
<b>Net tax rate</b>	mills		<b>15.145080</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.283950</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.986200</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>14.270150</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>16.324890</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.874135</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.145080</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.238837</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,009,868	5,009,868				22
Materials & Supplies	\$	6,422	6,422				23
<b>Subtotal</b>	\$	<b>5,016,290</b>	<b>5,016,290</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,016,290</b>	<b>5,016,290</b>				<b>26</b>
Assessment Ratio	dec.		1.020649				27
<b>Assessed Value</b>	\$	<b>5,119,871</b>	<b>5,119,871</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.238837</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,781</b>	<b>67,781</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	30,792					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>67,781</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 \$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)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	53,862				53,862	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)	160,155				160,155	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>214,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>214,017</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	402,504				402,504	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	173,064	7,310	5,650		174,724	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,808				7,808	16
<b>Total Pumping Plant</b>	<b>583,376</b>	<b>7,310</b>	<b>5,650</b>	<b>0</b>	<b>585,036</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)	35,073	2,470	750		36,793	21
<b>Total Water Treatment Plant</b>	<b>35,073</b>	<b>2,470</b>	<b>750</b>	<b>0</b>	<b>36,793</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	3,000				3,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	406,185				406,185	24
Transmission and Distribution Mains (343)	651,580				651,580	25
Services (345)	38,296	2,000			40,296	26
Meters (346)	149,260	3,254	650		151,864	27
Hydrants (348)	62,580				62,580	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)	17,089				17,089	29
<b>Total Transmission and Distribution Plant</b>	<b>1,327,990</b>	<b>5,254</b>	<b>650</b>	<b>0</b>	<b>1,332,594</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,359				1,359	31
Office Furniture and Equipment (391)	9,618				9,618	32
Computer Equipment (391.1)	39,730				39,730	33
Transportation Equipment (392)	52,780				52,780	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	21,161	265	308		21,118	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	28,593				28,593	38
Communication Equipment (397)	400	755			1,155	39
SCADA Equipment (397.1)	15,206				15,206	40
Miscellaneous Equipment (398)	18,913		500		18,413	41
<b>Total General Plant</b>	<b>187,760</b>	<b>1,020</b>	<b>808</b>	<b>0</b>	<b>187,972</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,348,716</b>	<b>16,054</b>	<b>7,858</b>	<b>0</b>	<b>2,356,912</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,348,716</b>	<b>16,054</b>	<b>7,858</b>	<b>0</b>	<b>2,356,912</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 \$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)	13,863				13,863	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>13,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,863</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)	286,734				286,734	24
Transmission and Distribution Mains (343)	1,730,578				1,730,578	25
Services (345)	389,921	1,000	300		390,621	26
Meters (346)	0				0	27
Hydrants (348)	240,056				240,056	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				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,647,289</b>	<b>1,000</b>	<b>300</b>	<b>0</b>	<b>2,647,989</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>2,661,152</b>	<b>1,000</b>	<b>300</b>	<b>0</b>	<b>2,661,852</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,661,152</b>	<b>1,000</b>	<b>300</b>	<b>0</b>	<b>2,661,852</b>	

## 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			6,448	6,448	1
February			4,873	4,873	2
March			4,829	4,829	3
April			4,766	4,766	4
May			5,478	5,478	5
June			6,951	6,951	6
July			8,496	8,496	7
August			9,239	9,239	8
September			9,162	9,162	9
October			7,076	7,076	10
November			6,307	6,307	11
December			4,514	4,514	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>78,139</b>	<b>78,139</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):	78,139	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>78,139</b>	3
Less: Gallons (000's) sold:	66,306	4
Gallons (000's) entering distribution system but not sold:	<b>11,833</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	300	7
Gallons (000's) used for fire protection:	165	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>465</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	675	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	25	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>10,668</b>	17
Subtotal of Estimated Losses:	<b>11,368</b>	18
Percentage of water entering distribution system sold:	<b>85%</b>	19
Percentage of unaccounted for water:	<b>14%</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:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	465	25
Date of maximum: 10/21/2009		26
Cause of maximum: Customer demand and refilled water tower #2 after inspection and washout of tower.		27
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	91	28
Date of minimum: 10/23/2009		29
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	151,616	30
If water is purchased:		31
Vendor Name:		32
Point of Delivery:		33
What percentage of purchased water is surface water?		34
Number of main breaks repaired this year:	0	35
Number of service breaks repaired this year:	2	36
Population served (estimate the number of individuals served):		37
Inside municipality?	2,099	38
Outside municipality?		39

**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>	
WELL 1 - 651 PARK STREET	1	321	15	936,000	Yes	<b>1</b>
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	<b>2</b>
WELL 3 - 202 SOUTH MIDDLE ROAD	3	420	12	576,000	Yes	<b>3</b>

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## 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	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN MARSH	GOULDS	5
Year Installed	1990	2006	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	675	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	G.E.	10
Year Installed	1970	2006	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3		15
Location	1105 MAIN STREET	202 SOUTH MIDDLE ROAD		16
Purpose	P	P		17
Destination	R	D		18
Pump Manufacturer	GOULDS	GOULDS		19
Year Installed	2006	2001		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	790	500		22
Pump Motor or Standby Engine Mfr	USEM	US MOTOR		24
Year Installed	2006	2001		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	20	60		27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	TOWER #1A	TOWER #2A	WELL #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	2005	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	134	0	6
Total capacity in gallons (actual)	75,000	300,000	60,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	11
Filters, type (gravity, pressure, other, none)			NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.9358	13
Is a corrosion control chemical used (yes, no)?	N	N	Y	14
Is water fluoridated (yes, no)?	N	N	N	15
Footnotes				16

## 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	WELL #2	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1975			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons (actual)	100,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8399	0.8399		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	6.000	13,648				13,648	1
P	D	6.000	2,580				2,580	2
A	D	8.000	11,783				11,783	3
P	D	8.000	36,770				36,770	4
P	D	10.000	8,154				8,154	5
P	D	12.000	15,114				15,114	6
<b>Total Within Municipality</b>			<b>88,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,049</b>	
<b>Total Utility</b>			<b>88,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,049</b>	

## 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	187				187		1
M	1.000	267		2		265	3	2
P	1.000	363	2			365	93 *	3
M	1.250	3				3		4
P	1.250	6				6		5
P	1.500	1				1		6
M	1.500	8				8	6	7
M	2.000	18				18	9	8
P	2.000	7	1			8	3 *	9
P	4.000	4				4		10
P	6.000	7				7	3	11
P	8.000	1				1	1	12
<b>Total Utility</b>		<b>872</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>873</b>	<b>118</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.**

Two 1" copper services were replaced with plastic services by the Utility and were paid for using operating funds.

One 2" plastic service was installed and paid for by a customer. We recorded the contributed value of \$1,000 based on estimated cost of the project.

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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	892		9		883	9	1
0.750	54		2		52	1	2
1.000	24	5	4		25	4	3
1.500	8	1	1		8	1	4
2.000	6				6	0	5
3.000	3				3	0	6
4.000	2				2	0	7
<b>Total:</b>	<b>989</b>	<b>6</b>	<b>16</b>	<b>0</b>	<b>979</b>	<b>15</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	766	18	6	2	0	91	883	1
0.750	18	20	6	2	0	6	52	2
1.000	0	19	4	2	0	0	25	3
1.500	0	4	1	2	0	1	8	4
2.000	0	3	2	1	0	0	6	5
3.000	0	0	1	0	0	2	3	6
4.000	0	0	1	0	0	1	2	7
<b>Total:</b>	<b>784</b>	<b>64</b>	<b>21</b>	<b>9</b>	<b>0</b>	<b>101</b>	<b>979</b>	

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## METERS

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### Meters (Page W-21)

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

Small meters are replaced based on a schedule maintained by the Utility or when there is a large unexplained fluctuation in the usage.

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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## 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				0	1
Within Municipality	182				182	2
<b>Total Fire Hydrants</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	182
Number of distribution system valves end of year:	344
Number of distribution valves operated during year:	175