



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF WILSON MUNICIPAL WATER UTILITY

Principal Office: 440 MAIN STREET
WILSON, WI 54027-3939

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I DAWN WICKMAN of
(Person responsible for accounts)

VILLAGE OF WILSON 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) 05/11/2010
(Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WILSON MUNICIPAL WATER UTILITY

Utility Address: 440 MAIN STREET

WILSON, WI 54027-3939

When was utility organized? 12/31/1980

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS. DAWN WICKMAN

Title: VILLAGE CLERK

Office Address: VILLAGE OF WILSON MUNICIPAL WATER UTILITY

440 MAIN STREET

P.O. BOX 37

WILSON, WI 54027

Telephone: (715) 772 - 4620

Fax Number: (715) 772 - 4402

Email Address: wvillage@wwt.net

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

Name: ROBERT T. GANSCHOW

Title: SENIOR MANAGER

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

Email Address: rganschow@wipfli.com

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

Name: CRAIG GRANDAHL

Title: VILLAGE PRESIDENT

Office Address:

440 MAIN STREET

P.O. BOX 37

WILSON, WI 54027

Telephone: (715) 772 - 4891

Fax Number: (715) 772 - 4402

Email Address: N/A

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

NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/21/1997

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: STEVE NIELSEN

Title: UTILITY SUPERINTENDENT

Office Address:

440 MAIN STREET
WILSON, WI 54027-3939

Telephone: (715) 665 - 2163

Fax Number: (715) 772 - 4402

Email Address: N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- CRAIG GRANDAHL, VILLAGE PRESIDENT
- DOUG RAY, TRUSTEE
- JOANNE SHOWALTER, TRUSTEE
- DAWN WICKMAN, CLERK

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

Identification and Ownership - Contacts (Page iv)

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

The Village Clerk is new to the position for 2009.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	20,248	20,580	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,125	9,459	2
Depreciation Expense (403)	3,125	3,125	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,475	2,479	5
Total Operating Expenses	11,725	15,063	
Net Operating Income	8,523	5,517	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,523	5,517	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,723	588	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,723	588	
Total Income	11,246	6,105	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,694)	(5,694)	12
Other Income Deductions (426)	5,832	5,832	13
Total Miscellaneous Income Deductions	138	138	
Income Before Interest Charges	11,108	5,967	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,675	2,825	14
Amortization of Debt Discount and Expense (428)	25	25	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,700	2,850	
Net Income	8,408	3,117	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,306	19,531	20
Balance Transferred from Income (433)	8,408	3,117	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	1,380	1,342	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	28,334	21,306	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	20,248	0	20,248	1
Total (Acct. 400):	20,248	0	20,248	
Operation and Maintenance Expense (401-402):				
Derived	6,125	0	6,125	2
Total (Acct. 401-402):	6,125	0	6,125	
Depreciation Expense (403):				
Derived	3,125	0	3,125	3
Total (Acct. 403):	3,125	0	3,125	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,475	0	2,475	5
Total (Acct. 408):	2,475	0	2,475	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	8,523	0	8,523	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS AND CD'S	2,723	0	2,723	11
Total (Acct. 419):	2,723	0	2,723	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	2,723	0	2,723	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,694)	0	(5,694)	14
NONE	0	0	0	15
Total (Acct. 425):	(5,694)	0	(5,694)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	5,832	5,832	16
NONE	0	0	0	17
Total (Acct. 426):	0	5,832	5,832	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,694)	5,832	138	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,675	0	2,675	18
Total (Acct. 427):	2,675	0	2,675	
Amortization of Debt Discount and Expense (428):				
SEE PAGE F-12	25		25	19
Total (Acct. 428):	25	0	25	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,700	0	2,700	
NET INCOME:	14,240	(5,832)	8,408	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(108,499)	129,805	21,306	24
Total (Acct. 216):	(108,499)	129,805	21,306	
Balance Transferred from Income (433):				
Derived	14,240	(5,832)	8,408	25
Total (Acct. 433):	14,240	(5,832)	8,408	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	1,380		1,380	28
Total (Acct. 436)--Debit:	1,380	0	1,380	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(95,639)	123,973	28,334	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

The amount in account #436 represents the change in the reserved cash balances for depreciation and the special redemption account.

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	20,248	0	0	0	20,248	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	20,248	0	0	0	20,248	

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	0.2	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	422,810	422,810	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	238,596	229,459	2
Net Utility Plant	184,214	193,351	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	7,097	7,006	7
Depreciation Fund (126)	34,257	32,969	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	41,354	39,975	
CURRENT AND ACCRUED ASSETS			
Cash (131)	31,500	33,080	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,604	2,648	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,409	3,589	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	49,513	39,317	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	450	475	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	450	475	
Total Assets and Other Debits	275,531	273,118	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	24,898	24,898	33
Appropriated Earned Surplus (215)	41,354	39,975	34
Unappropriated Earned Surplus (216)	28,334	21,306	35
Total Proprietary Capital	94,586	86,179	
LONG-TERM DEBT			
Bonds (221)	52,000	55,000	36
Advances from Municipality (223)	40,822	40,822	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	92,822	95,822	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	200	0	40
Payables to Municipality (233)	2,500	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	0	46
Total Current and Accrued Liabilities	2,700	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	85,423	91,117	49
Total Deferred Credits	85,423	91,117	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	275,531	273,118	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	422,810	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	138,800	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	284,010	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Total Utility Plant	422,810	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	78,559	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	160,037	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	238,596	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	184,214	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	75,254				75,254	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,125				3,125	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	180				180	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	3,305	0	0	0	3,305	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	78,559	0	0	0	78,559	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	154,205				154,205	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	5,832				5,832	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	5,832	0	0	0	5,832	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	160,037	0	0	0	160,037	26
Footnotes						27

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

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
FHA MORTGAGE NOTE PAYABLE	25	428	450	1
Total			450	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	24,898	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>24,898</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FHA MORTGAGE REVENUE BONDS	07/17/1980	07/17/2020	5.00%	52,000	1
Total Bonds (Account 221):				52,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
DETERMINED BY PSC AUDIT	12/31/1980	12/31/2050	0.00%	40,822	* 1
Total for Account 223				40,822	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

The Village has chosen not to charge the utility interest on the amount is has advanced to them.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,475	2
Charged electric department expense	0	3
Charged sewer department expense	42	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	<u>2,517</u>	
Taxes paid during year:		
County, state and local taxes	2,500	6
Social Security taxes	0	7 *
PSC Remainder Assessment	17	8
Other (explain):		
NONE	0	9
Total payments and other debits	<u>2,517</u>	
Balance end of year	<u><u>0</u></u>	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

Social security taxes - The utility doesn't report anything on this line because they reimburse a set amount to the municipality for wages and they don't break out the taxes.

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA MORTGAGE REVENUE BONDS	0	2,675	2,675	0	1
Subtotal	0	2,675	2,675	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	2,675	2,675	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
SPECIAL REDEMPTION FUND	7,097	3
Total (Acct. 125):	7,097	
Depreciation Fund (126):		
DEPRECIATION FUND	34,257	4
Total (Acct. 126):	34,257	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,604	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	2,604	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
HYDRANT RENTAL FROM GENERAL FUND	9,617	15
WATER RECEIPTS HELD BY SEWER UTILITY	1,884	16
SEWER UTILITY METER CHARGE	3,908	17
Total (Acct. 145):	15,409	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	23
Total (Acct. 186):	0	
Payables to Municipality (233):		
TAX EQUIVALENT OWED TO MUNICIPALITY	2,500	* 24
Total (Acct. 233):	2,500	
Other Deferred Credits (253):		
Regulatory Liability	85,423	25
NONE	0	26
Total (Acct. 253):	85,423	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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.

A/C #145 - The \$3,908 for the sewer utility meter charge is the running total of the annual meter charge that hasn't been reimbursed by the sewer utility.

A/C #145 - The \$9,617 represents the current year public fire protection charge that was not reimbursed by the municipality before year end.

A/C #233 - The \$2,500 represents the current year property tax equivalent that was not paid to the municipality before year end.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	138,800	0	0	0	138,800	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	76,906	0	0	0	76,906	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	88,270	0	0	0	88,270	6
NONE	0	0	0	0	0	7
Average Net Rate Base	(26,376)	0	0	0	(26,376)	
Net Operating Income	8,523	0	0	0	8,523	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

**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	91,117	0	0	0	91,117	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,694	0	0	0	5,694	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	85,423	0	0	0	85,423	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	19,972	20,253	1
Total Sales of Water	19,972	20,253	
Other Operating Revenues			
Forfeited Discounts (470)	70	51	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	206	276	5
Total Other Operating Revenues	276	327	
Total Operating Revenues	20,248	20,580	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	2,399	5,131	6
General Operating Expenses (680-691)	3,726	4,328	7
Total Operation and Maintenance Expenses	6,125	9,459	
Other Operating Expenses			
Depreciation Expense (403)	3,125	3,125	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	2,475	2,479	10
Total Other Operating Expenses	5,600	5,604	
Total Operating Expenses	11,725	15,063	
NET OPERATING INCOME	8,523	5,517	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	59	2,428	9,340	5
Commercial (461.2)	7	168	788	6
Industrial (461.3)	0	0	0	7
Public Authority (461.4)	1	44	227	8
Total Metered Sales to General Customers (461)	67	2,640	10,355	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		9,617	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	68	2,640	19,972	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	9,617	3
NONE	0	4
Total Public Fire Protection Service (463)	9,617	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	70	6
Other (specify):		
Total Forfeited Discounts (470)	70	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NSF CHECK CHARGE	10	9
WELL PERMITS	100	10
Return on net investment in meters charged to sewer department	96	11
Other (specify):		
Total Other Water Revenues (474)	206	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	0	1,000	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	1,503	1,413	3
Chemicals (630)	58	67	4
Supplies and Expenses (640)	668	2,463	5
Repairs of Water Plant (650)	170	188	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	2,399	5,131	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,010	600	8
Office Supplies and Expenses (681)	716	139	9
Outside Services Employed (682)	2,000	2,640	10
Insurance Expense (684)	0	0	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	949	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	3,726	4,328	
Total Operation and Maintenance Expenses	6,125	9,459	

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		2,500	2,500	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		42	38	2
Net property tax equivalent		2,458	2,462	
Social Security		0	0	3
PSC Remainder Assessment		17	17 *	4
Other (specify): NONE		0	0	5
Total tax expense		2,475	2,479	

TAXES (ACCT. 408 - WATER)

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

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

There is no social security reported in the schedule because the utility reimburses the municipality a set amount and doesn't break out taxes.

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176759				3
County tax rate	mills		3.671133				4
Local tax rate	mills		2.373436				5
School tax rate	mills		10.975922				6
Voc. school tax rate	mills		1.731480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.928730				10
Less: state credit	mills		1.958040				11
Net tax rate	mills		16.970690				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.373436				14
Combined School Tax Rate	mills		12.707402				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.080838				17
Total Tax Rate	mills		18.928730				18
Ratio of Local and School Tax to Total	dec.		0.796717				19
Total tax net of state credit	mills		16.970690				20
Net Local and School Tax Rate	mills		13.520835				21
Utility Plant, Jan. 1	\$	422,810	422,810				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	422,810	422,810				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	422,810	422,810				26
Assessment Ratio	dec.		0.960093				27
Assessed Value	\$	405,937	405,937				28
Net Local & School Rate	mills		13.520835				29
Tax Equiv. Computed for Current Year	\$	5,489	5,489				30
Tax Equivalent per 1994 PSC Report	\$	10,968					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	2,500					32 33
Tax equiv. for current year (see note 6)	\$	2,500					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

For 2009, the municipality set the tax equivalent at \$2,500.

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)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	800	0	0	0	800	4
Structures and Improvements (311)	11,535	0	0	0	11,535	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	9,784	0	0	0	9,784	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	22,119	0	0	0	22,119	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	7,790	0	0	0	7,790	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	7,790	0	0	0	7,790	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,000	0	0	0	1,000	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	31,350	0	0	0	31,350	24
Transmission and Distribution Mains (343)	56,156	0	0	0	56,156	25
Services (345)	6,862	0	0	0	6,862	26
Meters (346)	6,560	0	0	0	6,560	27
Hydrants (348)	4,064	0	0	0	4,064	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	105,992	0	0	0	105,992	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	796	0	0	0	796	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	2,103	0	0	0	2,103	41
Total General Plant	2,899	0	0	0	2,899	
Total utility plant in service directly assignable	138,800	0	0	0	138,800	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	138,800	0	0	0	138,800	

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)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	25,465	0	0	0	25,465	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	21,598	0	0	0	21,598	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	47,063	0	0	0	47,063	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	17,196	0	0	0	17,196	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	17,196	0	0	0	17,196	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	69,209	0	0	0	69,209	24
Transmission and Distribution Mains (343)	123,969	0	0	0	123,969	25
Services (345)	17,600	0	0	0	17,600	26
Meters (346)	0	0	0	0	0	27
Hydrants (348)	8,973	0	0	0	8,973	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	219,751	0	0	0	219,751	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	284,010	0	0	0	284,010	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	284,010	0	0	0	284,010	

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	0	470	470	1
February	0	0	574	574	2
March	0	0	713	713	3
April	0	0	217	217	4
May	0	0	252	252	5
June	0	0	238	238	6
July	0	0	280	280	7
August	0	0	224	224	8
September	0	0	296	296	9
October	0	0	252	252	10
November	0	0	239	239	11
December	0	0	244	244	12
Total annual pumpage	0	0	3,999	3,999	

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):	3,999	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	3,999	3
Less: Gallons (000's) sold:	2,640	4
Gallons (000's) entering distribution system but not sold:	1,359	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	124	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	1,066	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	1,190	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	169	17
Subtotal of Estimated Losses:	169	18
Percentage of water entering distribution system sold:	66%	19
Percentage of unaccounted for water:	4%	20
If more than 25%, indicate causes:		21

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.)	83	22
Date of maximum: 09/08/2009		23
Cause of maximum: Flushing the water tower		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4	25
Date of minimum: 12/05/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	13,037	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	180	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DRILLED WELL	NUMBER 1	235	16	13,800	Yes	1

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	NUMBER 1			1
Location	DRILLED WELL			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	PEERLESS PUMP			5
Year Installed	1980			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1980			11
Type	ELECTRIC			12
Horsepower	25			13
Footnotes				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 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	60,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	200	0	0	0	200	1
M	D	6.000	6,300	0	0	0	6,300	2
M	D	8.000	4,210	0	0	0	4,210	3
Total Within Municipality			10,710	0	0	0	10,710	
Total Utility			10,710	0	0	0	10,710	

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	69	0	0	0	69	1	1
M	1.000	1	0	0	0	1	0	2
Total Utility		70	0	0	0	70	1	

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	113	0	0	(1)	112	1	*	1
1.000	1	0	0	0	1	0		2
Total:	114	0	0	(1)	113	1		

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	59	7	0	1	0	45	112	*	1
1.000	0	0	0	1	0	0	1		2
Total:	59	7	0	2	0	45	113		

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustment is to bring the PSC report into agreement with the physical records of the utility.

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

The utility superintendent has been replacing old meters with new meters that the utility has in stock. This year they changed out two old meters with new meters. The superintendent will be reminded of the need to test the existing meters to be in compliance with the PSC regulations.

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	15	0	0	0	15	2
Total Fire Hydrants	15	0	0	0	15	
Flushing Hydrants						
	2	0	0	0	2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	17	*
Number of distribution system valves end of year:	17	
Number of distribution valves operated during year:	4	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

The utility superintendent has been reminded of the requirement to operate each valve at least once in a two year period.
