



3015 (02-05-09)

ANNUAL REPORT

OF

Name: FREDONIA MUNICIPAL WATER UTILITY

Principal Office: 242 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Village Board
Village of Fredonia
Fredonia, Wisconsin

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

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

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

March 31, 2010
Madison, Wisconsin

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FREDONIA MUNICIPAL WATER UTILITY

Utility Address: 242 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

When was utility organized? 11/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JO ANN WAGNER

Title: CLERK-TREASURER

Office Address:

242 FREDONIA AVENUE
P.O. BOX 159
FREDONIA, WI 53021-0159

Telephone: (262) 692 - 9125

Fax Number: (262) 692 - 2883

Email Address: jwagner@village.fredonia.wi.us

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

Name: HEATHER ACKER

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2374

Fax Number: (608) 249 - 8532

Email Address: HEATHER.ACKER@BAKERTILLY.COM

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

Name: JOSEPH SHORT

Title: PRESIDENT

Office Address:

242 FREDONIA AVENUE
FREDONIA, WI 53021

Telephone: (262) 692 - 9125

Fax Number: (262) 692 - 2833

Email Address: N/A

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

YES

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

Name: HEATHER ACKER

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2374

Fax Number: (608) 249 - 8532

Email Address: HEATHER.ACKER@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: JANUARY 1, 2009 - DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MR ALLEN NEWMANN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

242 FREDONIA AVE.
P.O. BOX 159
FREDONIA, WI 53021

Telephone: (262) 692 - 9125

Fax Number: (262) 692 - 2883

Email Address: N/A

Name of utility commission/committee: Water & Sewer Committee

Names of members of utility commission/committee:

- JILL BERTRAM, TRUSTEE
- FREDERIC BUCHHOLTZ, TRUSTEE
- DON DOHRWANDT, TRUSTEE
- MARK EDBAUER, SR., TRUSTEE
- SCOTT EHANEY, TRUSTEE
- CHARLES LAPICOLA, TRUSTEE
- JOSEPH SHORT, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	197,858	192,196	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	116,914	101,901	2
Depreciation Expense (403)	43,816	41,029	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,160	41,820	5
Total Operating Expenses	203,890	184,750	
Net Operating Income	(6,032)	7,446	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,032)	7,446	
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)	5,152	11,776	10
Miscellaneous Nonoperating Income (421)	27,676	38,226	11
Total Other Income	32,828	50,002	
Total Income	26,796	57,448	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,228)	(5,228)	12
Other Income Deductions (426)	20,553	20,553	13
Total Miscellaneous Income Deductions	15,325	15,325	
Income Before Interest Charges	11,471	42,123	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,085	0	14
Amortization of Debt Discount and Expense (428)	0	0	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	2,085	0	
Net Income	9,386	42,123	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,156,376	2,114,253	20
Balance Transferred from Income (433)	9,386	42,123	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,165,762	2,156,376	

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	197,858	0	197,858	1
Total (Acct. 400):	197,858	0	197,858	
Operation and Maintenance Expense (401-402):				
Derived	116,914	0	116,914	2
Total (Acct. 401-402):	116,914	0	116,914	
Depreciation Expense (403):				
Derived	43,816	0	43,816	3
Total (Acct. 403):	43,816	0	43,816	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	43,160	0	43,160	5
Total (Acct. 408):	43,160	0	43,160	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(6,032)	0	(6,032)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	5,152		5,152	11
Total (Acct. 419):	5,152	0	5,152	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
CONTRIBUTIONS FROM DEVELOPERS	991	0	991	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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
CELL TOWER RENT	26,685		26,685	14
Total (Acct. 421):	27,676	0	27,676	
TOTAL OTHER INCOME:	32,828	0	32,828	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,228)	0	(5,228)	15
NONE			0	16
Total (Acct. 425):	(5,228)	0	(5,228)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	20,553	20,553	17
NONE			0	18
Total (Acct. 426):	0	20,553	20,553	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,228)	20,553	15,325	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,085	0	2,085	19
Total (Acct. 427):	2,085	0	2,085	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,085	0	2,085	
NET INCOME:	29,939	(20,553)	9,386	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,029,635	1,126,741	2,156,376	25
Total (Acct. 216):	1,029,635	1,126,741	2,156,376	

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				
Balance Transferred from Income (433):				
Derived	29,939	(20,553)	9,386	26
Total (Acct. 433):	29,939	(20,553)	9,386	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,059,574	1,106,188	2,165,762	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	197,858	0	0	0	197,858	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	197,858	0	0	0	197,858	

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	0.8	1
Electric		2
Gas		3
Sewer	1.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,869,254	2,778,670	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	844,365	782,444	2
Net Utility Plant	2,024,889	1,996,226	
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)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	124,778	122,793	9
Total Other Property and Investments	124,778	122,793	
CURRENT AND ACCRUED ASSETS			
Cash (131)	282,044	389,577	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	110,275	107,979	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	49,984	48,672	15
Other Accounts Receivable (143)	7,961	7,770	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	21,391	20,238	18
Plant Materials and Operating Supplies (154)	9,946	11,482	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)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	481,601	585,718	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	51,610	51,610	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	51,610	51,610	
Total Assets and Other Debits	2,682,878	2,756,347	

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)	389,458	389,458	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,165,762	2,156,376	35
Total Proprietary Capital	2,555,220	2,545,834	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	38,132	0	38
Total Long-Term Debt	38,132	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,482	2,522	40
Payables to Municipality (233)	12,809	128,266	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,038	1,300	46
Total Current and Accrued Liabilities	16,329	132,088	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	73,197	78,425	49
Total Deferred Credits	73,197	78,425	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,682,878	2,756,347	

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	2,778,670	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)	1,701,051	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,168,203	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
Total Utility Plant	2,869,254	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)	626,991	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	217,374	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
Total Accumulated Provision	844,365	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,024,889	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)	585,623				585,623	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,816				43,816	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,937				2,937	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Adjust depreciation to proper bal.	25				25	13
					0	14
					0	15
Total credits	46,778	0	0	0	46,778	16
Debits during year						17
Book cost of plant retired	5,410				5,410	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,410	0	0	0	5,410	25
Balance end of year (111.1)	626,991	0	0	0	626,991	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)	196,821				196,821	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	20,553				20,553	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	20,553	0	0	0	20,553	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	217,374	0	0	0	217,374	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	9,946	11,482	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	9,946	11,482	

**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)				
NONE				1
Total			0	
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	389,458	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>389,458</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
PROMISSORY NOTE	10/18/2008	10/18/2013	3.44%	38,132	2
Total for Account 224				38,132	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	42,433	2
Charged electric department expense		3
Charged sewer department expense	727	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,160	
Taxes paid during year:		
County, state and local taxes	39,446	6
Social Security taxes	3,563	7
PSC Remainder Assessment	151	8
Other (explain):		
NONE		9
Total payments and other debits	43,160	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
PROMISSORY NOTE	0	2,085	2,085	0	3
Subtotal	0	2,085	2,085	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	2,085	2,085	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):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
IMPACT FEE ACCOUNT	68,297	5
RESTRICTED ESCROW ACCOUNT	56,481	6
Total (Acct. 128):	124,778	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,984	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	49,984	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DEVELOPER RECIEVABLES	7,961	15
Total (Acct. 143):	7,961	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION AND SHARED METER COSTS DUE FROM MUNICIPALITY AND SEWER	21,391	16
Total (Acct. 145):	21,391	

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		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND ENGINEERING	51,610	19
Total (Acct. 183):	51,610	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
TAX EQUIVALENT AND OTHER MINOR EXPENSES DUE TO MUNICIPALITY	12,809	23
Total (Acct. 233):	12,809	
Other Deferred Credits (253):		
Regulatory Liability	73,197	24
NONE		25
Total (Acct. 253):	73,197	

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.

Done on schedule face.

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)	1,655,759	0	0	0	1,655,759	1
Materials and Supplies	10,714	0	0	0	10,714	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	606,307	0	0	0	606,307	4
Customer Advances for Construction					0	5
Regulatory Liability	75,811	0	0	0	75,811	6
NONE					0	7
Average Net Rate Base	984,355	0	0	0	984,355	
Net Operating Income	(6,032)	0	0	0	(6,032)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.61%	N/A	N/A	N/A	-0.61%	

**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	78,425	0	0	0	78,425	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,228	0	0	0	5,228	3
Other (specify):						
NONE					0	4
Balance End of Year	73,197	0	0	0	73,197	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	194,043	188,796	1
Total Sales of Water	194,043	188,796	
Other Operating Revenues			
Forfeited Discounts (470)	668	590	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,147	2,810	5
Total Other Operating Revenues	3,815	3,400	
Total Operating Revenues	197,858	192,196	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	68,418	57,798	6
General Operating Expenses (680-691)	48,496	44,103	7
Total Operation and Maintenance Expenses	116,914	101,901	
Other Operating Expenses			
Depreciation Expense (403)	43,816	41,029	8
Amortization Expense (404-407)		0	9
Taxes (408)	43,160	41,820	10
Total Other Operating Expenses	86,976	82,849	
Total Operating Expenses	203,890	184,750	
NET OPERATING INCOME	(6,032)	7,446	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	718	38,335	76,599	5
Commercial (461.2)	52	7,941	13,251	6
Industrial (461.3)	28	8,508	10,572	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	798	54,784	100,422	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		89,001	10
Other Water Sales (465)	10	3,405	4,620	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	809	58,189	194,043	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	89,001	3
NONE		4
Total Public Fire Protection Service (463)	89,001	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	668	6
Other (specify):		
Total Forfeited Discounts (470)	668	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	3,147	10
Other (specify):		
Total Other Water Revenues (474)	3,147	

OTHER OPERATING REVENUES (WATER)

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.

Act 474 - See detail provided on W-4

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)	33,559	27,806	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,845	9,701	3
Chemicals (630)	6,923	7,429	4
Supplies and Expenses (640)	4,824	6,187	5
Repairs of Water Plant (650)	8,543	5,230	6
Transportation Expenses (660)	1,724	1,445	7
Total Plant Operation and Maintenance Expenses	68,418	57,798	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	15,814	16,206	8
Office Supplies and Expenses (681)	1,184	1,907	9
Outside Services Employed (682)	11,282	7,660	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)	18,581	17,456	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,635	874	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	48,496	44,103	
Total Operation and Maintenance Expenses	116,914	101,901	

WATER OPERATION & MAINTENANCE EXPENSES

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.

Act 620 - Increase in 2009 electric costs.

Act 650 - There were more expensive main breaks in 2009.

Act 682 - Mapping and engineering work was not completely done in the current year that was budgeted for by the Village. However was increased over work completed in prior year.

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		40,173	38,995	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		727	663	2
Net property tax equivalent		39,446	38,332	
Social Security		3,563	3,337	3
PSC Remainder Assessment		151	151	4
Other (specify): NONE		0	0	5
Total tax expense		43,160	41,820	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167430				3
County tax rate	mills		1.893280				4
Local tax rate	mills		4.667290				5
School tax rate	mills		8.917790				6
Voc. school tax rate	mills		1.885090				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.530880				10
Less: state credit	mills		1.433580				11
Net tax rate	mills		16.097300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.667290				14
Combined School Tax Rate	mills		10.802880				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.470170				17
Total Tax Rate	mills		17.530880				18
Ratio of Local and School Tax to Total	dec.		0.882453				19
Total tax net of state credit	mills		16.097300				20
Net Local and School Tax Rate	mills		14.205104				21
Utility Plant, Jan. 1	\$	2,778,670	2,778,670				22
Materials & Supplies	\$	11,482	11,482				23
Subtotal	\$	2,790,152	2,790,152				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,790,152	2,790,152				26
Assessment Ratio	dec.		1.013584				27
Assessed Value	\$	2,828,053	2,828,053				28
Net Local & School Rate	mills		14.205104				29
Tax Equiv. Computed for Current Year	\$	40,173	40,173				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	40,173					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	22,805				22,805	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	22,805	0	0	0	22,805	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	28,016			76,264	104,280	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	53,129				53,129	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	81,145	0	0	76,264	157,409	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	14,345				14,345	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	14,345	0	0	0	14,345	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	715				715	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	365,087				365,087	24
Transmission and Distribution Mains (343)	782,798				782,798	25
Services (345)	31,351				31,351	26
Meters (346)	100,960	17,085	5,410		112,635	27
Hydrants (348)	67,477	2,645			70,122	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	29
Total Transmission and Distribution Plant	1,348,388	19,730	5,410	0	1,362,708	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,896				5,896	32
Computer Equipment (391.1)	5,969				5,969	33
Transportation Equipment (392)	77,048				77,048	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)	54,871				54,871	41
Total General Plant	143,784	0	0	0	143,784	
Total utility plant in service directly assignable	1,610,467	19,730	5,410	76,264	1,701,051	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,610,467	19,730	5,410	76,264	1,701,051	

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

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

If Adjustments for any account are nonzero, please explain.

Act 321 - Addition for the portion of the new Village Hall that was not recorded in prior year.

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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	760,791				760,791	25
Services (345)	242,749				242,749	26
Meters (346)	0				0	27
Hydrants (348)	164,663				164,663	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	29
Total Transmission and Distribution Plant	1,168,203	0	0	0	1,168,203	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,168,203	0	0	0	1,168,203	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,168,203	0	0	0	1,168,203	

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			5,015	5,015	1
February			4,251	4,251	2
March			4,620	4,620	3
April			4,669	4,669	4
May			5,328	5,328	5
June			5,830	5,830	6
July			6,436	6,436	7
August			5,425	5,425	8
September			6,687	6,687	9
October			5,157	5,157	10
November			5,458	5,458	11
December			5,414	5,414	12
Total annual pumpage	0	0	64,290	64,290	

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):	64,290	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	64,290	3
Less: Gallons (000's) sold:	58,189	4
Gallons (000's) entering distribution system but not sold:	6,101	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	108	7
Gallons (000's) used for fire protection:	228	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	125	10
Subtotal Estimated Usage:	461	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,435	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:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	4,205	17
Subtotal of Estimated Losses:	5,640	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	7%	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.)	624	22
Date of maximum: 09/18/2009		23
Cause of maximum: Main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	70	25
Date of minimum: 03/05/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	154,929	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:	3	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,149	35
Outside municipality?		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)	
246 FREDONIA AVENUE	P H 1	457	12	576,000	Yes	1
416 FREDONIA AVENUE	P H 2	450	10	547,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	P. H. #1	P. H. #1-2	P. H. #2	1
Location	246 FREDONIA AVENUE	246 FREDONIA AVENUE	416 FREDONIA AVENUE	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	GOULDS	WEINMAN	FAIRBANKS	5
Year Installed	1996	1991	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	450	8
Pump Motor or Standby Engine Mfr	A. O. SMITH	MARATHON	NEWMAN	9 10
Year Installed	1983	1983	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P.H. #2 - 2			15
Location	416 FREDONIA AVENUE			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	2003			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	450			22
Pump Motor or Standby Engine Mfr	US MOTORS			23 24
Year Installed	2003			25
Type	ELECTRIC			26
Horsepower	40			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	NO. 0	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1980	1938	1964	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	170	6	0	9 10
Total capacity in gallons (actual)	300,000	40,000	40,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16 17 18
Filters, type (gravity, pressure, other, none)	NONE			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y		24 25
Is water fluoridated (yes, no)?	N	N		26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	21,804				21,804	1
P	D	6.000	2,455				2,455	2
M	D	8.000	9,899				9,899	3
P	D	8.000	20,366				20,366	4
M	D	10.000	2,867				2,867	5
M	D	12.000	101				101	6
P	D	12.000	9,249				9,249	7
P	T	12.000	3,620				3,620	8
Total Within Municipality			70,361	0	0	0	70,361	
Total Utility			70,361	0	0	0	70,361	

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	307				307		1
M	1.000	280				280	38	2
P	1.250	78				78	21	3
M	1.250	20				20		4
M	1.500	9				9		5
P	1.500	3				3		6
M	2.000	2				2		7
P	2.000	7	0			7		8
P	6.000	63			(60)	3	3	9
Total Utility		769	0	0	(60)	709	62	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

Adjustment due to the prior year being measured incorrectly. Recorded at number of feet, not number of services.

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

Services installed and financed by the Village of Fredonia through a promissory note.

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)	
0.750	964	96	96		964	96	1
1.000	30				30	0	2
1.250	0				0	0	3
1.500	20	2	1		21	0	4
2.000	5	1	1		5	0	5
2.500	2				2	0	6
3.000	1				1	0	7
4.000	1	1	1		1	0	8
Total:	1,023	100	99	0	1,024	96	

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)	
0.750	718	26	12	5	0	203	964	1
1.000	0	14	8	4	2	2	30	2
1.250	0	0	0	0	0	0	0	3
1.500	0	11	4	1	5	0	21	4
2.000	0	1	3	0	1	0	5	5
2.500	0	0	0	0	2	0	2	6
3.000	0	0	0	0	1	0	1	7
4.000	0	0	0	1	0	0	1	8
Total:	718	52	27	11	11	205	1,024	

METERS

Meters (Page W-21)

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	146	1			147	2
Total Fire Hydrants	146	1	0	0	147	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	78
Number of distribution system valves end of year:	333
Number of distribution valves operated during year:	39