



3013 (02-05-09)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORT WASHINGTON WATER UTILITY

Utility Address: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS

Title: CITY ADMINISTRATOR

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (262) 284 - 5585

Fax Number: (414) 284 - 3760

Email Address: mgrams@ci.port-washington.wi.us

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

Name: JODI DOBSON

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE

TEN TERRACE COURT
P.O. BOX 7396
MADISON, WI 53707

Telephone: (608) 240 - 2469

Fax Number: (608) 240 - 8532

Email Address: jodi.dobson@bakertilly.com

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

Name: SCOTT HUEBNER

Title: MAYOR

Office Address:

100 W GRAND
PORT WASHINGTON, WI 53074

Telephone: (474) 284 - 5585

Fax Number: (262) 284 - 3760

Email Address:

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:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 240 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/26/2009

Period covered by most recent audit: 1/01/2008- 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG

Title: SUPERINTENDENT

Office Address:

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (262) 284 - 5585

Fax Number: (262) 284 - 3760

Email Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR BURT BABCOCK
- MR DAN BECKER
- MR MICHAEL EHRLICH
- MR THOMAS HUDSON
- MR DAVID LARSON
- MR PAUL NEUMYER
- MR JAMES VOLLMAR

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

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

We have compiled, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Port Washington Water Utility, an enterprise fund of the City of Port Washington, 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.

BAKER TILLY VIRCHOW KRAUSE,LLP

Madison, Wisconsin
March 29, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,716,508	2,664,170	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,433,290	1,323,530	2
Depreciation Expense (403)	435,719	415,567	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	374,055	318,963	5
Total Operating Expenses	2,243,064	2,058,060	
Net Operating Income	473,444	606,110	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	473,444	606,110	
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)	19,196	71,344	10
Miscellaneous Nonoperating Income (421)	21,623	160,674	11
Total Other Income	40,819	232,018	
Total Income	514,263	838,128	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(31,492)	(31,492)	12
Other Income Deductions (426)	104,167	102,603	13
Total Miscellaneous Income Deductions	72,675	71,111	
Income Before Interest Charges	441,588	767,017	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	184,663	149,926	14
Amortization of Debt Discount and Expense (428)	7,190	6,142	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	18,793	25,675	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	20,276	43,594	19
Total Interest Charges	190,370	138,149	
Net Income	251,218	628,868	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,419,372	8,790,504	20
Balance Transferred from Income (433)	251,218	628,868	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)	9,670,590	9,419,372	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,716,508	0	2,716,508	1
Total (Acct. 400):	2,716,508	0	2,716,508	
Operation and Maintenance Expense (401-402):				
Derived	1,433,290	0	1,433,290	2
Total (Acct. 401-402):	1,433,290	0	1,433,290	
Depreciation Expense (403):				
Derived	435,719	0	435,719	3
Total (Acct. 403):	435,719	0	435,719	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	374,055	0	374,055	5
Total (Acct. 408):	374,055	0	374,055	
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:	473,444	0	473,444	
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 EARNED ON INVESTMENTS	19,196		19,196	11
Total (Acct. 419):	19,196	0	19,196	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		16,103	16,103	12
GRANT REVENUE	5,520	0	5,520	13
Total (Acct. 421):	5,520	16,103	21,623	
TOTAL OTHER INCOME:	24,716	16,103	40,819	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(31,492)	0	(31,492)	14
NONE			0	15
Total (Acct. 425):	(31,492)	0	(31,492)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	104,167	104,167	16
NONE			0	17
Total (Acct. 426):	0	104,167	104,167	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(31,492)	104,167	72,675	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	184,663	0	184,663	18
Total (Acct. 427):	184,663	0	184,663	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF ISSUANCE COSTS AND DEBT DISCOUNT	7,190		7,190	19
Total (Acct. 428):	7,190	0	7,190	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	18,793	0	18,793	21
Total (Acct. 430):	18,793	0	18,793	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	20,276		20,276	23
Total (Acct. 432):	20,276	0	20,276	
TOTAL INTEREST CHARGES:	190,370	0	190,370	
NET INCOME:	339,282	(88,064)	251,218	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,031,531	4,387,841	9,419,372	24
Total (Acct. 216):	5,031,531	4,387,841	9,419,372	
Balance Transferred from Income (433):				
Derived	339,282	(88,064)	251,218	25
Total (Acct. 433):	339,282	(88,064)	251,218	
Miscellaneous Credits to Surplus (434):				
NONE			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 Income from Nonutility Operations, Account 417.

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	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,370,813	4,299,777	9,670,590	

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	2,716,508	0	0	0	2,716,508	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,716,508	0	0	0	2,716,508	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	546,717	0	546,717	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	37,584	0	37,584	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	584,301	0	584,301	

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	9.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	23,172,136	22,360,340	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,214,048	6,749,986	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,958,088	15,610,354	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	44,330	30,168	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	44,330	30,168	
CURRENT AND ACCRUED ASSETS			
Cash (131)	508,337	597,438	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	1,421,466	1,831,876	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	315,223	302,893	17
Other Accounts Receivable (143)	20,904	27,631	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	40,898	261,666	20
Plant Materials and Operating Supplies (154)	30,208	27,226	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	1,580	1,381	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,338,616	3,050,111	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	85,614	95,265	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	85,614	95,265	
Total Assets and Other Debits	18,426,648	18,785,898	

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)	2,276,118	2,276,118	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	9,670,590	9,419,372	37
Total Proprietary Capital	11,946,708	11,695,490	
LONG-TERM DEBT			
Bonds (221)	5,331,472	5,542,302	38
Advances from Municipality (223)	450,000	590,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	5,781,472	6,132,302	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	0	39,991	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)		130,558	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	35,691	98,613	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	167,075	187,934	48
Total Current and Accrued Liabilities	202,766	457,096	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	26,174	28,635	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	440,883	472,375	51
Total Deferred Credits	467,057	501,010	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	28,645		54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	28,645	0	
Total Liabilities and Other Credits	18,426,648	18,785,898	

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	22,360,340	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)	17,730,515	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,427,448	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	14,173				8
Total Utility Plant	23,172,136	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)	6,080,104	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,133,944	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	7,214,048	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	15,958,088	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)	5,720,216				5,720,216	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	435,719				435,719	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,819				19,819	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	455,538	0	0	0	455,538	16
Debits during year						17
Book cost of plant retired	95,650				95,650	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	95,650	0	0	0	95,650	25
Balance end of year (111.1)	6,080,104	0	0	0	6,080,104	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)	1,029,777				1,029,777	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	104,167				104,167	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	104,167	0	0	0	104,167	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	1,133,944	0	0	0	1,133,944	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
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)	30,208	27,226	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	30,208	27,226	

**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)				
2002 G.O. DEBT DISCOUNT	1,852	428	2,653	1
2008 REVENUE BONDS ISSUANCE COSTS	7,799	428	82,961	2
Total			85,614	
Unamortized premium on debt (251)				
2008 DEBT PREMIUM	2,461	428	26,174	3
Total			26,174	

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	2,276,118	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,276,118</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)	
2000 REVENUE BONDS	02/01/2000	05/01/2020	2.96%	335,208	1
2001 REVENUE BONDS	11/28/2001	01/05/2021	2.74%	1,946,264	2
2008 REVENUE BONDS	05/01/2008	11/01/2028	3.84%	3,050,000	3
Total Bonds (Account 221):				5,331,472	

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)					
2002 G.O. DEBT	09/30/2002	09/01/2012	3.20%	450,000	1
Total for Account 223				450,000	
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	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	374,055	2
Charged electric department expense		3
Charged sewer department expense	5,860	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>379,915</u>	
Taxes paid during year:		
County, state and local taxes	333,057	6
Social Security taxes	44,443	7
PSC Remainder Assessment	2,415	8
Other (explain):		
NONE		9
Total payments and other debits	<u>379,915</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2000 REVENUE BONDS	1,785	10,208	10,334	1,659	1
2001 REVENUE BONDS	9,541	54,763	55,384	8,920	2
2008 REVENUE BONDS	80,517	119,692	180,350	19,859	3
Subtotal	91,843	184,663	246,068	30,438	
Advances from Municipality (223)					
2002 G.O. BONDS	6,770	18,793	20,310	5,253	4
Subtotal	6,770	18,793	20,310	5,253	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	98,613	203,456	266,378	35,691	

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):		
SPECIAL ASSESSMENTS AND DEFERRED ASSESSMENTS	44,330	2
Total (Acct. 124):	44,330	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	315,223	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	315,223	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	3,434	13
Other (specify):		
LONG-TERM DEVELOPER CONTRIBUTION RECEIVABLE	17,470	14
Total (Acct. 143):	20,904	
Receivables from Municipality (145):		
CUSTOMER COLLECTIONS DUE FROM CITY	40,898	* 15
Total (Acct. 145):	40,898	
Prepayments (165):		
NONE		16
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		440,883
NONE		24
Total (Acct. 253):		440,883

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

145- This represents utility billing collections in 2009as well as amounts on tax roll which were not transferred to the utility bank accounts at 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)	17,335,933	0	0	0	17,335,933	1
Materials and Supplies	28,717	0	0	0	28,717	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,900,160	0	0	0	5,900,160	4
Customer Advances for Construction					0	5
Regulatory Liability	456,629	0	0	0	456,629	6
NONE					0	7
Average Net Rate Base	11,007,861	0	0	0	11,007,861	
Net Operating Income	473,444	0	0	0	473,444	8
Net Operating Income as a percent of						
Average Net Rate Base	4.30%	N/A	N/A	N/A	4.30%	

**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	472,375	0	0	0	472,375	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	31,492	0	0	0	31,492	3
Other (specify):						
NONE					0	4
Balance End of Year	440,883	0	0	0	440,883	

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)	2,574,565	2,543,513	1
Total Sales of Water	2,574,565	2,543,513	
Other Operating Revenues			
Forfeited Discounts (470)	12,287	12,639	2
Rents from Water Property (472)	76,261	67,264	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	53,395	40,754	5
Total Other Operating Revenues	141,943	120,657	
Total Operating Revenues	2,716,508	2,664,170	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,625	13,667	6
Pumping Expenses (620-633)	299,217	309,749	7
Water Treatment Expenses (640-652)	319,379	330,883	8
Transmission and Distribution Expenses (660-678)	331,916	251,326	9
Customer Accounts Expenses (901-906)	41,752	39,040	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	427,401	378,865	12
Total Operation and Maintenance Expenses	1,433,290	1,323,530	
Other Operating Expenses			
Depreciation Expense (403)	435,719	415,567	13
Amortization Expense (404-407)		0	14
Taxes (408)	374,055	318,963	15
Total Other Operating Expenses	809,774	734,530	
Total Operating Expenses	2,243,064	2,058,060	
NET OPERATING INCOME	473,444	606,110	

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	9	38	1
Commercial (460.2)	7	87	378	2
Industrial (460.3)	0			3
Public Authority (460.4)	3	1,130	4,912	4
Total Unmetered Sales to General Customers (460)	11	1,226	5,328	
Metered Sales to General Customers (461)				
Residential (461.1)	4,118	179,662	1,112,775	5
Commercial (461.2)	304	59,843	302,128	6
Industrial (461.3)	43	102,902	334,362	7
Public Authority (461.4)	59	28,236	107,686	8
Total Metered Sales to General Customers (461)	4,524	370,643	1,856,951	
Private Fire Protection Service (462)	92		98,463	9
Public Fire Protection Service (463)	4,524		613,823	10
Other Water Sales (465)	0			11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0			13
Total Sales of Water	9,151	371,869	2,574,565	

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		2
Amount billed (usually per rate schedule F-1 or Fd-1)	613,823	3
NONE		4
Total Public Fire Protection Service (463)	613,823	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	12,287	6
Other (specify):		
Total Forfeited Discounts (470)	12,287	
Rents from Water Property (472):		
TOWER RENTS	76,261	7
Total Rents from Water Property (472)	76,261	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS WATER SERVICES	33,459	9
OTHER WATER REVENUES	11,313	10
Return on net investment in meters charged to sewer department	8,623	11
Other (specify):		
Total Other Water Revenues (474)	53,395	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

474- Other water revenue consists of fees for plumbing permits and miscellaneous revenue includes fees for final meter reads, beach testing, and bacterial analysis charges.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	13,625	13,667	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	13,625	13,667	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,971	11,278	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	110,459	120,457	16
Pumping Labor and Expenses (624)	160,991	157,142	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	1,357	2,745	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	4,556	4,312	21
Maintenance of Structures and Improvements (631)	237	85	22
Maintenance of Power Production Equipment (632)	9,646	13,730	23
Maintenance of Pumping Equipment (633)	0		24
Total Pumping Expenses	299,217	309,749	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,915	11,278	25
Chemicals (641)	48,465	55,402	26
Operation Labor and Expenses (642)	227,843	229,604	27
Miscellaneous Expenses (643)	5,156	5,873	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	4,556	4,312	30
Maintenance of Structures and Improvements (651)	7,549	6,191	31
Maintenance of Water Treatment Equipment (652)	13,895	18,223	32
Total Water Treatment Expenses	319,379	330,883	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	6,658	6,303	33
Storage Facilities Expenses (661)	25	50	34
Transmission and Distribution Lines Expenses (662)	82,760	86,367	35
Meter Expenses (663)	19,455	22,804	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	2,453	2,322	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	117,748	31,491	* 42
Maintenance of Transmission and Distribution Mains (673)	76,241	67,542	43
Maintenance of Services (675)	16,656	22,741	44
Maintenance of Meters (676)	3,178	4,293	45
Maintenance of Hydrants (677)	6,742	7,413	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	331,916	251,326	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	6,990	6,375	49
Customer Records and Collection Expenses (903)	34,762	32,665	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	41,752	39,040	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,793	24,301	55
Office Supplies and Expenses (921)	14,006	12,637	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	16,559	12,230	58
Property Insurance (924)	15,479	15,007	59
Injuries and Damages (925)	39,812	32,750	60
Employee Pensions and Benefits (926)	308,774	268,494	* 61
Regulatory Commission Expenses (928)	0	8,152	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	6,978	5,294	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	427,401	378,865	
Total Operation and Maintenance Expenses	1,433,290	1,323,530	

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 15%, but not less \$10,000, please explain.

672-Increased expenses consist of contracts for annual maintenance and painting of reservoirs and standpipes when required.

926-Pension and benefits increased for inflation. In addition the account includes \$28,645 for the accrual of other post employment benefits in compliance with GASB 45.

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		333,057	278,915	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,860	5,366	2
Net property tax equivalent		327,197	273,549	
Social Security		44,443	41,393	3
PSC Remainder Assessment		2,415	4,021	4
Other (specify): NONE			0	5
Total tax expense		374,055	318,963	

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		0.193950				3
County tax rate	mills		1.919700				4
Local tax rate	mills		6.028360				5
School tax rate	mills		10.172860				6
Voc. school tax rate	mills		2.183710				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.498580				10
Less: state credit	mills		1.728650				11
Net tax rate	mills		18.769930				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.028360				14
Combined School Tax Rate	mills		12.356570				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.384930				17
Total Tax Rate	mills		20.498580				18
Ratio of Local and School Tax to Total	dec.		0.896888				19
Total tax net of state credit	mills		18.769930				20
Net Local and School Tax Rate	mills		16.834525				21
Utility Plant, Jan. 1	\$	22,360,340	22,360,340				22
Materials & Supplies	\$	27,226	27,226				23
Subtotal	\$	22,387,566	22,387,566				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	22,387,566	22,387,566				26
Assessment Ratio	dec.		0.883711				27
Assessed Value	\$	19,784,138	19,784,138				28
Net Local & School Rate	mills		16.834525				29
Tax Equiv. Computed for Current Year	\$	333,057	333,057				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	333,057					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	13,780				13,780	6
Lake, River and Other Intakes (313)	674,289				674,289	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	14,009				14,009	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	702,078	0	0	0	702,078	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	100,205				100,205	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	521,315	56,491	63,000		514,806	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	18,618				18,618	16
Total Pumping Plant	640,138	56,491	63,000	0	633,629	
WATER TREATMENT PLANT						
Land and Land Rights (330)	39,400				39,400	17
Structures and Improvements (331)	1,209,919	205,518			1,415,437	* 18
Sand or Other Media Filtration Equipment (332)	532,653				532,653	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,781,972	205,518	0	0	1,987,490	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	12,129				12,129	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,725,486				1,725,486	24
Transmission and Distribution Mains (343)	7,985,720	369,404	19,640		8,335,484	25
Services (345)	745,716	198,910	7,100		937,526	26
Meters (346)	765,076	17,955	3,810		779,221	27
Hydrants (348)	581,105	36,535	2,100		615,540	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	881				881	29
Total Transmission and Distribution Plant	11,816,113	622,804	32,650	0	12,406,267	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	38,893				38,893	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	176,841				176,841	34
Stores Equipment (393)	1,242				1,242	35
Tools, Shop and Garage Equipment (394)	46,646				46,646	36
Laboratory Equipment (395)	77,100				77,100	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	59,849				59,849	39
SCADA Equipment (397.1)	1,600,170				1,600,170	40
Miscellaneous Equipment (398)	310				310	41
Total General Plant	2,001,051	0	0	0	2,001,051	
Total utility plant in service directly assignable	16,941,352	884,813	95,650	0	17,730,515	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	16,941,352	884,813	95,650	0	17,730,515	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

331- Utility additions for roof enhancements

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	585,917				585,917	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	585,917	0	0	0	585,917	
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)	3,313,276				3,313,276	25
Services (345)	1,156,616	16,103			1,172,719	26
Meters (346)	22,694				22,694	27
Hydrants (348)	332,842				332,842	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,825,428	16,103	0	0	4,841,531	
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	5,411,345	16,103	0	0	5,427,448	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,411,345	16,103	0	0	5,427,448	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	9,936	1.70%	234	2
Lake, River and Other Intakes (313)	319,918	1.70%	11,463	3
Wells and Springs (314)	0	0.00%	0	4
Supply Mains (316)	7,534	1.80%	252	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	337,388		11,949	
PUMPING PLANT				
Structures and Improvements (321)	54,892	3.20%	3,206	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	435,648	4.40%	22,795	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	18,618	4.40%		11
Total Pumping Plant	509,158		26,001	
WATER TREATMENT PLANT				
Structures and Improvements (331)	870,016	3.20%	42,006	12
Sand or Other Media Filtration Equipment (332)	532,653	3.30%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,402,669		42,006	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	539,084	1.90%	32,784	17
Transmission and Distribution Mains (343)	754,091	1.30%	106,088	18
Services (345)	139,142	1.90%	24,407	19
Meters (346)	494,836	5.50%	42,468	20
Hydrants (348)	73,288	2.20%	13,163	21
Other Transmission and Distribution Plant (349)	875	5.00%	6	22
Total Transmission and Distribution Plant	2,001,316		218,916	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	25,204	5.80%	2,255	24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	176,838	1.33%		26
Stores Equipment (393)	1,242	5.80%		27
Tools, Shop and Garage Equipment (394)	30,620	5.80%	2,706	28
Laboratory Equipment (395)	40,130	5.80%	4,472	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					10,170	2
313					331,381	3
314					0	4
316					7,786	5
317					0	6
	0	0	0	0	349,337	
321					58,098	7
323					0	8
325	63,000				395,443	9
326					0	10
328					18,618	11
	63,000	0	0	0	472,159	
331					912,022	12
332					532,653	13
333					0	14
334					0	15
	0	0	0	0	1,444,675	
341					0	16
342					571,868	17
343	19,640				840,539	18
345	7,100				156,449	19
346	3,810				533,494	20
348	2,100				84,351	21
349					881	22
	32,650	0	0	0	2,187,582	
390					0	23
391					27,459	24
391.1					0	25
392					176,838	26
393					1,242	27
394					33,326	28
395					44,602	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	59,849	10.00%		31
SCADA Equipment (397.1)	1,135,591	9.20%	147,216	32
Miscellaneous Equipment (398)	211	5.80%	18	33
Total General Plant	1,469,685		156,667	
Total accum. prov. directly assignable	5,720,216		455,539	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 5,720,216		 455,539	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					59,849	31
397.1					1,282,807	32
398					229	33
	0	0	0	0	1,626,352	
	95,650	0	0	0	6,080,105	
					0	34
	95,650	0	0	0	6,080,105	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	423,159	1.30%	18,749	12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	423,159		18,749	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	250,555	1.30%	43,073	18
Services (345)	289,389	2.90%	33,775	19
Meters (346)	19,740	5.50%	1,248	20
Hydrants (348)	46,934	2.20%	7,323	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	606,618		85,419	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					441,908	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	441,908	
341					0	16
342					0	17
343					293,628	18
345					323,164	19
346					20,988	20
348					54,257	21
349					0	22
	0	0	0	0	692,037	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,029,777		104,168	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,029,777		104,168	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,133,945	
					0	34
	0	0	0	0	1,133,945	

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		39,159		39,159	1
February		35,391		35,391	2
March		38,134		38,134	3
April		36,942		36,942	4
May		39,558		39,558	5
June		44,177		44,177	6
July		47,610		47,610	7
August		41,780		41,780	8
September		41,078		41,078	9
October		32,619		32,619	10
November		32,567		32,567	11
December		34,175		34,175	12
Total annual pumpage	0	463,190	0	463,190	

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):	463,190	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	463,190	3
Less: Gallons (000's) sold:	371,869	4
Gallons (000's) entering distribution system but not sold:	91,321	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	145	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	5,456	10
Subtotal Estimated Usage:	5,601	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	4,087	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	81,633	17
Subtotal of Estimated Losses:	85,720	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	18%	20
If more than 15%, indicate causes:		21
Discovered 10 inch cracked main on Lake Street and Pier Street on 8/11/2009. Appeared to have been leaking for an extended period.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
The above referenced issue has been corrected.		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,898	28
Date of maximum: 07/07/2009		29
Cause of maximum: Weather-related		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	916	33
Date of minimum: 10/03/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,046,480	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	27	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	11,200	43
Outside municipality?	10	44

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)
NONE					No

1

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)	
LAKE MICHIGAN - 1	#1	3,450	38	18	1
LAKE MICHIGAN - 2	#1	2,800	30	16	2

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	02879059- THOMAS PORT	02879060- THOMAS PORT	11431471-LOWLIFT #3	1
Location	408 N. LAKE STREET	408 N LAKE ST	408 N. LAKE STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	INGERSOLL-RAND	INGERSOLL-RAND	WIENMAN	5
Year Installed	1986	1986	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	725	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL / WAUKESHA	US ELECTRICAL	LESSON	9
Year Installed	1986	1986	2009	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	669242- LOWLIFT #2	982341370101- HIGHLIFT #1	982341370201- HIGHLIFT # 2	15
Location	408 N LAKE ST	408 N. LAKE STREET	408 N. LAKE STREET	16
Purpose	P	B	B	17
Destination	T	D	D	18
Pump Manufacturer	FAIRBANKS MORSE	ALLIS CHALMERS	ALLIS CHALMERS	19
Year Installed	1949	1998	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	800	1,100	800	22
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	TOSHIBA	TOSHIBA	23
Year Installed	1949	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	60	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	982341370301- HIGHLIFT #3	982341370401	AC 70027-007- HIGHLIFT #5	1
Location	408 N. LAKE STREET	408 N LAKE ST	408 N. LAKE STREET	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	ALLIS-CHALMERS	ALLIS CHALMERS	WEIR	5
Year Installed	1998	1998	2009	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	1,400	1,200	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	GE	9 10
Year Installed	1998	1998	2009	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	15	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AN00175-001-LOWLIFT #5	K2X1078866	K2X1078867	15
Location	408 N. LAKE STREET	709 W OAKLAND AVE	SUNSET RD & PARK ST	16
Purpose	P	B	B	17
Destination	T	D	D	18
Pump Manufacturer	WEIR	FAIRBANKS MORSE	FAIRBANKS MORSE	19
Year Installed	2007	1976	1976	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,100	800	800	22
Pump Motor or Standby Engine Mfr	GE	BALDOR / WAUKESHA	BALDOR	23 24
Year Installed	2007	1976	1976	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	15	50	50	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	Y452264A	Y452265-HIGHLIFT #4		1
Location	408 N. LAKE STREET	408 N LAKE ST		2
Purpose	P	B		3
Destination	T	D		4
Pump Manufacturer	WORTHINGTON	WORTHINGTON		5
Year Installed	1969	1969		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	720	650		8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL		10
Year Installed	1969	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	100		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
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	MINERAL SPRINGS	THOMAS DRIVE	WEST SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1997	1986	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	109	146	88	6
Total capacity in gallons (actual)	750,000	600,000	500,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	GRAVITY			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			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	3.000	0				0	1
M	D	4.000	24,782		1,747		23,035	2
P	D	4.000	43	5			48	3
M	D	6.000	58,908		910		57,998	4
P	D	6.000	2,314	78			2,392	5
M	D	8.000	32,622		1,221		31,401	6
P	D	8.000	83,325	3,040			86,365	7
M	D	10.000	33,721		50		33,671	8
P	D	10.000	5,688	50			5,738	9
P	D	12.000	61,943	654			62,597	10
M	D	14.000	80				80	11
M	D	16.000	1,682				1,682	12
P	D	16.000	11,156				11,156	13
M	D	24.000	0				0	* 14
Total Within Municipality			316,264	3,827	3,928	0	316,163	
Total Utility			316,264	3,827	3,928	0	316,163	

WATER MAINS

Water Mains (Page W-19)

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

Increases are due to utility financed street projects.

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)	
P	0.750	2				2		1
L	0.750	941		64		877		2
M	0.750	887				887		3
P	1.000	936	69			1,005		4
M	1.000	660				660		5
L	1.000	6				6		6
P	1.250	131	1	2		130		7
M	1.500	39		3		36		8
P	1.500	27	6			33		9
P	2.000	126	1			127		10
M	2.000	10				10		11
M	3.000	8				8		12
M	3.500	1				1		13
M	4.000	12				12		14
P	4.000	20	1	1		20		15
M	6.000	4		1		3		16
P	6.000	43	2			45		17
P	8.000	76	1			77		18
P	10.000	3				3		* 19
Total Utility		3,932	81	71	0	3,942	0	

WATER SERVICES

Water Services (Page W-20)

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

Service additions were financed by the utility.

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

Service additions were financed by the utility with some assessed to customers.

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	2,306	72	87	2	2,293	97	1
0.750	2,165	72	34	(1)	2,202	187	2
1.000	76	3	6		73	9	3
1.250	5				5	0	4
1.500	63	1			64	12	5
2.000	26	1			27	4	6
3.000	13				13	5	7
4.000	10				10	1	8
6.000	3			1	4	1	9
Total:	4,667	149	127	2	4,691	316	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,149	85	0	7	0	52	2,293	1
0.750	1,975	114	9	8	0	96	2,202	2
1.000	4	42	11	9	0	7	73	3
1.250	0	4	1	0	0	0	5	4
1.500	0	31	7	20	0	6	64	5
2.000	0	17	3	4	0	3	27	6
3.000	0	0	6	5	0	2	13	7
4.000	0	0	2	3	0	5	10	8
6.000	0	0	2	0	0	2	4	9
Total:	4,128	293	41	56	0	173	4,691	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustment was made to true-up utility property records.

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

The utility maintains a program for testing and replacing 1" meters or smaller that is in compliance with the Wisconsin Administrative Code.

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

6 inch meters inservice are tested on a rotational basis, one was tested in 2009 the other was tested in the prior year.

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	532	8	7		533	2
Total Fire Hydrants	532	8	7	0	533	
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:	533
Number of distribution system valves end of year:	1,769
Number of distribution valves operated during year:	300