



3013 (02-05-09)

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GERMANTOWN WATER UTILITY

Utility Address: N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

When was utility organized? 12/31/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM RATH

Title: FINANCE DIRECTOR

Office Address:

N 112 W17001 MEQUON AVE
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4705

Fax Number: (262) 253 - 8255

Email Address: krath@village.germantown.wi.us

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

Name: AMANDA BLOMBERG

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: AMANDA.BLOMBERG@BAKERTILLY.COM

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

Name: THOMAS KEMPINSKI

Title: VILLAGE PRESIDENT

Office Address:

N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4725

Fax Number: (262) 253 - 8255

Email Address: TKEMPINSKI@VILLAGE.GERMANTOWN.WI.US

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: VICKI HELLENBRAND

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: VICKI.HELLENBRAND@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

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

Names and titles of utility management including manager or superintendent:

Name: DAN LUDWIG

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4725

Fax Number: (262) 253 - 8255

Email Address: DLUDWIG@VILLAGE.GERMANTOWN.WI.US

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DAVID BAUM, TRUSTEE
- MR MELVIN K EWERT, TRUSTEE
- MS TERRI KAMINSKI, TRUSTEE
- MR TOM KEMPINSKI, PRESIDENT
- MR AL VANDERHEIDEN, TRUSTEE
- MR JEFF WERDERMAN, TRUSTEE
- MR DANIEL WING, TRUSTEE
- MR DEAN WOLTER, TRUSTEE
- MR ART ZABEL, TRUSTEE

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)	2,050,275	1,979,141	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,044,874	1,440,298	2
Depreciation Expense (403)	298,114	314,394	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	507,535	472,641	5
Total Operating Expenses	1,850,523	2,227,333	
Net Operating Income	199,752	(248,192)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	199,752	(248,192)	
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)	21,156	98,210	10
Miscellaneous Nonoperating Income (421)	921,102	67,204	11
Total Other Income	942,258	165,414	
Total Income	1,142,010	(82,778)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(91,278)	(91,278)	12
Other Income Deductions (426)	212,087	211,111	13
Total Miscellaneous Income Deductions	120,809	119,833	
Income Before Interest Charges	1,021,201	(202,611)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,046	43,297	14
Amortization of Debt Discount and Expense (428)	2,786	2,880	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	44,832	46,177	
Net Income	976,369	(248,788)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,886,391	22,135,179	20
Balance Transferred from Income (433)	976,369	(248,788)	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)	22,862,760	21,886,391	

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	2,050,275	0	2,050,275	1
Total (Acct. 400):	2,050,275	0	2,050,275	
Operation and Maintenance Expense (401-402):				
Derived	1,044,874	0	1,044,874	2
Total (Acct. 401-402):	1,044,874	0	1,044,874	
Depreciation Expense (403):				
Derived	298,114	0	298,114	3
Total (Acct. 403):	298,114	0	298,114	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	507,535	0	507,535	5
Total (Acct. 408):	507,535	0	507,535	
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:	199,752	0	199,752	
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):				
INVESTMENT INCOME	14,459	0	14,459	11
INTEREST ON SPECIAL ASSESSMENTS	6,697		6,697	12
Total (Acct. 419):	21,156	0	21,156	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		921,102	921,102	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	921,102	921,102	
TOTAL OTHER INCOME:	21,156	921,102	942,258	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(91,278)	0	(91,278)	15
NONE			0	16
Total (Acct. 425):	(91,278)	0	(91,278)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	212,087	212,087	17
NONE			0	18
Total (Acct. 426):	0	212,087	212,087	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(91,278)	212,087	120,809	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	42,046	0	42,046	19
Total (Acct. 427):	42,046	0	42,046	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	2,786		2,786	20
Total (Acct. 428):	2,786	0	2,786	
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:	44,832	0	44,832	
NET INCOME:	267,354	709,015	976,369	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,826,615	16,059,776	21,886,391	25
Total (Acct. 216):	5,826,615	16,059,776	21,886,391	

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				
Balance Transferred from Income (433):				
Derived	267,354	709,015	976,369	26
Total (Acct. 433):	267,354	709,015	976,369	
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):	6,093,969	16,768,791	22,862,760	

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	2,050,275	0	0	0	2,050,275	1
Less: interdepartmental sales	5,527		0	0	5,527	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	2,044,748	0	0	0	2,044,748	

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	401,305	0	401,305	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	401,305	0	401,305	

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	8.2	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)	34,183,761	32,723,826	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,609,281	6,161,632	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,574,480	26,562,194	
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)	148,457	182,220	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	25,062	19,979	10
Other Special Funds (128)	484,425	472,308	11
Total Other Property and Investments	657,944	674,507	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,560,178	1,149,956	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	730,612	589,427	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	70,484	282,496	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,308	0	25
Interest and Dividends Receivable (171)	10,438	12,099	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,373,020	2,033,978	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,413	27,198	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	24,413	27,198	
Total Assets and Other Debits	30,629,857	29,297,877	

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)	4,412,414	4,412,414	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	22,862,760	21,886,391	37
Total Proprietary Capital	27,275,174	26,298,805	
LONG-TERM DEBT			
Bonds (221)	1,048,574	1,045,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,048,574	1,045,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	480,113	78,203	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	484,435	446,759	45
Interest Accrued (237)	3,548	3,500	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	15,139	13,694	48
Total Current and Accrued Liabilities	983,235	542,156	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,322,874	1,411,916	51
Total Deferred Credits	1,322,874	1,411,916	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	30,629,857	29,297,877	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Germantown Village Board
Germantown Water Utility
Germantown, 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 Germantown Water Utility, an enterprise fund of the Village of Germantown 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.

Madison, Wisconsin
March 1, 2010

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	32,723,826	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)	13,538,503	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	19,166,851	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)	1,478,407				8
Total Utility Plant	34,183,761	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)	3,425,636	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,183,645	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	6,609,281	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	27,574,480	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)	3,189,808				3,189,808	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	298,114				298,114	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,648				32,648	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	330,762	0	0	0	330,762	16
Debits during year						17
Book cost of plant retired	94,934				94,934	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	94,934	0	0	0	94,934	25
Balance end of year (111.1)	3,425,636	0	0	0	3,425,636	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)	2,971,824				2,971,824	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	212,087				212,087	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	212,087	0	0	0	212,087	16
Debits during year						17
Book cost of plant retired	266				266	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	266	0	0	0	266	25
Balance end of year (111.2)	3,183,645	0	0	0	3,183,645	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)		0	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	0	0	

**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)				
2005 REVENUE BONDS	2,786	428	24,413	1
Total			24,413	
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	4,412,414	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,412,414</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)	
2005 REVENUE BONDS	06/15/2005	12/01/2025	3.84%	1,000,000	1
2009 REVENUE BONDS	11/12/2009	05/01/2029	2.66%	48,574	2
Total Bonds (Account 221):				1,048,574	

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)					
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	446,759	1
Accruals:		
Charged water department expense	507,535	2
Charged electric department expense		3
Charged sewer department expense	8,739	4
Other (explain):		
NONE		5
Total Accruals and other credits	516,274	
Taxes paid during year:		
County, state and local taxes	446,759	6
Social Security taxes	30,171	7
PSC Remainder Assessment	1,668	8
Other (explain):		
NONE		9
Total payments and other debits	478,598	
Balance end of year	484,435	

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)					
2009 REVENUE BONDS		176		176	1
2005 REVENUE BONDS	3,500	41,870	41,998	3,372	2
Subtotal	3,500	42,046	41,998	3,548	
Advances from Municipality (223)					
NONE	0	0		0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,500	42,046	41,998	3,548	

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 RECEIVABLE	148,457	2
Total (Acct. 124):	148,457	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	25,062	4
Total (Acct. 126):	25,062	
Other Special Funds (128):		
IMPACT FEE ACCOUNT	371,924	5
RESERVE ACCOUNT	90,000	6
REDEMPTION ACCOUNT	22,501	7
Total (Acct. 128):	484,425	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	730,612	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	730,612	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FOR JOINT METERING	70,484	17
Total (Acct. 145):	70,484	

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):		
PREPAYMENTS	1,308	18
Total (Acct. 165):	1,308	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,277,898	25
ACCRUED COMPENSATED ABSENCES	44,976	26
Total (Acct. 253):	1,322,874	

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.

Done - see account title.

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)	13,349,924	0	0	0	13,349,924	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,307,722	0	0	0	3,307,722	4
Customer Advances for Construction					0	5
Regulatory Liability	1,323,537	0	0	0	1,323,537	6
NONE					0	7
Average Net Rate Base	8,718,665	0	0	0	8,718,665	
Net Operating Income	199,752	0	0	0	199,752	8
Net Operating Income as a percent of						
Average Net Rate Base	2.29%	N/A	N/A	N/A	2.29%	

**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	1,369,176	0	0	0	1,369,176	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	91,278	0	0	0	91,278	3
Other (specify):					0	4
Balance End of Year	1,277,898	0	0	0	1,277,898	

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.

A rate increase of 3% was in effect for the entire year in accordance with a simplified rate case.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-07)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Germantown Village Board
Germantown Water Utility
Germantown, 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 Germantown Water Utility, an enterprise fund of the Village of Germantown 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.

Madison, Wisconsin
March 1, 2010

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.

Done - see account title.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,975,541	1,909,702	1
Total Sales of Water	1,975,541	1,909,702	
Other Operating Revenues			
Forfeited Discounts (470)	15,302	13,154	2
Rents from Water Property (472)	40,586	33,035	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	18,846	23,250	5
Total Other Operating Revenues	74,734	69,439	
Total Operating Revenues	2,050,275	1,979,141	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	82,951	92,866	6
Pumping Expenses (620-633)	233,528	228,454	7
Water Treatment Expenses (640-652)	77,819	67,014	8
Transmission and Distribution Expenses (660-678)	166,736	557,009	9
Customer Accounts Expenses (901-906)	28,378	29,227	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	455,462	465,728	12
Total Operation and Maintenance Expenses	1,044,874	1,440,298	
Other Operating Expenses			
Depreciation Expense (403)	298,114	314,394	13
Amortization Expense (404-407)		0	14
Taxes (408)	507,535	472,641	15
Total Other Operating Expenses	805,649	787,035	
Total Operating Expenses	1,850,523	2,227,333	
NET OPERATING INCOME	199,752	(248,192)	

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)	7	862	1,757	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	7	862	1,757	
Metered Sales to General Customers (461)				
Residential (461.1)	4,636	301,575	854,646	5
Commercial (461.2)	802	177,733	387,089	6
Industrial (461.3)	21	34,067	62,829	7
Public Authority (461.4)	20	11,231	19,430	8
Total Metered Sales to General Customers (461)	5,479	524,606	1,323,994	
Private Fire Protection Service (462)	232		137,684	9
Public Fire Protection Service (463)	1		506,579	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	544	5,527	13
Total Sales of Water	5,722	526,012	1,975,541	

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)	1
NONE				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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)	506,579	3
NONE		4
Total Public Fire Protection Service (463)	506,579	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	15,302	6
Other (specify):		
Total Forfeited Discounts (470)	15,302	
Rents from Water Property (472):		
CELL PHONE TOWER LEASES	40,586	7
Total Rents from Water Property (472)	40,586	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT RENTAL FEES	630	9
BULK METER BILLING	825	10
Return on net investment in meters charged to sewer department	17,391	11
Other (specify):		
Total Other Water Revenues (474)	18,846	

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.

Done.

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)	45,679	49,107	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	11,188	14,268	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	19,338	20,974	6
Maintenance of Structures and Improvements (611)	3,178	6,853	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	3,568	1,664	12
Total Source of Supply Expenses	82,951	92,866	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,381	6,456	13
Fuel for Power Production (621)	1,489	1,286	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	140,470	135,114	16
Pumping Labor and Expenses (624)	51,638	54,613	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	4,759	9,054	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		1,699	21
Maintenance of Structures and Improvements (631)	28,255	12,881	* 22
Maintenance of Power Production Equipment (632)	4,521	7,063	23
Maintenance of Pumping Equipment (633)	1,015	288	24
Total Pumping Expenses	233,528	228,454	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	1,161	2,678	25
Chemicals (641)	50,697	33,808	* 26
Operation Labor and Expenses (642)	2,762	7,022	27
Miscellaneous Expenses (643)	654	1,242	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	7,591	10,573	31
Maintenance of Water Treatment Equipment (652)	14,954	11,691	32
Total Water Treatment Expenses	77,819	67,014	

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)	4,522	3,279	33
Storage Facilities Expenses (661)	8,599	5,635	34
Transmission and Distribution Lines Expenses (662)	9,333	6,536	35
Meter Expenses (663)	7,250	4,932	36
Customer Installations Expenses (664)	21,008	14,910	37
Miscellaneous Expenses (665)	1,650	3,765	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	670	398,967	* 42
Maintenance of Transmission and Distribution Mains (673)	52,979	54,992	43
Maintenance of Services (675)	9,833	11,070	44
Maintenance of Meters (676)	6,650	5,357	45
Maintenance of Hydrants (677)	29,686	38,000	46
Maintenance of Miscellaneous Plant (678)	14,556	9,566	47
Total Transmission and Distribution Expenses	166,736	557,009	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		30	48
Meter Reading Expenses (902)	2,629	2,295	49
Customer Records and Collection Expenses (903)	25,412	26,704	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	337	198	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	28,378	29,227	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	191,154	207,739	55
Office Supplies and Expenses (921)	7,030	6,748	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	33,865	25,090	58
Property Insurance (924)	30,891	32,408	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	171,960	164,375	61
Regulatory Commission Expenses (928)		129	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)	7,314	8,095	64
Rents (931)		0	65
Maintenance of General Plant (932)	13,248	21,144	66
Total Administrative and General Expenses	455,462	465,728	
Total Operation and Maintenance Expenses	1,044,874	1,440,298	

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.

631 - Significant preventive maintenance was completed on Well #4 during the year. This was not done in the previous year.

641 - The cost of chemicals increased significantly over the previous year.

672 - In the previous year, Tower #2 was repainted and reconditioned. This was not completed for any towers in the current 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		484,435	446,759	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,739	8,097	2
Net property tax equivalent		475,696	438,662	
Social Security		30,171	32,302	3
PSC Remainder Assessment		1,668	1,677	4
Other (specify): NONE			0	5
Total tax expense		507,535	472,641	

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			Washington				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.170600				2
County tax rate	mills		2.791400				3
Local tax rate	mills		4.573000				4
School tax rate	mills		9.639700				5
Voc. school tax rate	mills		1.920900				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.095600				9
Less: state credit	mills		1.480500				10
Net tax rate	mills		17.615100				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		4.573000				12
Combined School Tax Rate	mills		11.560600				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		16.133600				15
Total Tax Rate	mills		19.095600				16
Ratio of Local and School Tax to Total	dec.		0.844886				17
Total tax net of state credit	mills		17.615100				18
Net Local and School Tax Rate	mills		14.882747				19
Utility Plant, Jan. 1	\$	32,723,826	32,723,826				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	32,723,826	32,723,826				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	32,723,826	32,723,826				24
Assessment Ratio	dec.		0.994692				25
Assessed Value	\$	32,550,128	32,550,128				26
Net Local & School Rate	mills		14.882747				27
Tax Equiv. Computed for Current Year	\$	484,435	484,435				28
Tax Equivalent per 1994 PSC Report	\$	352,393					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	484,435					31
Footnotes							32

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)	36,012	154,154			190,166	* 4
Structures and Improvements (311)	13,591				13,591	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	470,383				470,383	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	519,986	154,154	0	0	674,140	
PUMPING PLANT						
Land and Land Rights (320)	1,000				1,000	11
Structures and Improvements (321)	612,397				612,397	12
Other Power Production Equipment (323)	46,600				46,600	13
Electric Pumping Equipment (325)	478,855				478,855	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	12,431				12,431	16
Total Pumping Plant	1,151,283	0	0	0	1,151,283	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	569,913	343			570,256	18
Sand or Other Media Filtration Equipment (332)	588,340				588,340	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,158,253	343	0	0	1,158,596	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,535				3,535	22
Structures and Improvements (341)	1,442				1,442	23
Distribution Reservoirs and Standpipes (342)	2,318,714				2,318,714	24
Transmission and Distribution Mains (343)	4,862,408	164,262	47,740		4,978,930	25
Services (345)	703,593	55,997	4,200		755,390	26
Meters (346)	1,180,701	13,476	474		1,193,703	27
Hydrants (348)	452,703	68,727	10,300		511,130	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)	55,389				55,389	29
Total Transmission and Distribution Plant	9,578,485	302,462	62,714	0	9,818,233	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	31,929				31,929	31
Office Furniture and Equipment (391)	17,092				17,092	32
Computer Equipment (391.1)	142,373	2,455	2,442		142,386	33
Transportation Equipment (392)	211,795		27,278		184,517	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	3,926				3,926	36
Laboratory Equipment (395)	13,776				13,776	37
Power Operated Equipment (396)	95,945				95,945	38
Communication Equipment (397)	10,329	3,682			14,011	39
SCADA Equipment (397.1)	142,007	5,500	2,500		145,007	40
Miscellaneous Equipment (398)	84,166	3,496			87,662	41
Total General Plant	753,338	15,133	32,220	0	736,251	
Total utility plant in service directly assignable	13,161,345	472,092	94,934	0	13,538,503	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	13,161,345	472,092	94,934	0	13,538,503	

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.

In a prior year, the utility had purchased land to build Well #11. During 2009, that land was placed into service as it was used to start construction on the well.

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)	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)	385,000				385,000	24
Transmission and Distribution Mains (343)	15,185,448	150,148			15,335,596	25
Services (345)	1,880,799	12,294	266		1,892,827	26
Meters (346)	0				0	27
Hydrants (348)	1,537,560	15,868			1,553,428	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	18,988,807	178,310	266	0	19,166,851	
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	18,988,807	178,310	266	0	19,166,851	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	18,988,807	178,310	266	0	19,166,851	

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)	3,441	3.20%	435	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	199,470	2.90%	13,641	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	202,911		14,076	
PUMPING PLANT				
Structures and Improvements (321)	140,133	3.20%	19,597	7
Other Power Production Equipment (323)	5,125	4.40%	2,050	8
Electric Pumping Equipment (325)	230,243	4.40%	21,070	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	12,399	4.40%	32	11
Total Pumping Plant	387,900		42,749	
WATER TREATMENT PLANT				
Structures and Improvements (331)	43,567	3.20%	18,243	12
Sand or Other Media Filtration Equipment (332)	93,952	4.00%	23,534	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	137,519		41,777	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	600	3.20%	46	16
Distribution Reservoirs and Standpipes (342)	480,910	1.90%	44,056	17
Transmission and Distribution Mains (343)	494,811	1.00%	49,285	18
Services (345)	167,744	1.70%	12,401	19
Meters (346)	639,492	5.50%	65,296	20
Hydrants (348)	156,800	1.30%	6,265	21
Other Transmission and Distribution Plant (349)	42,868	5.00%	2,769	22
Total Transmission and Distribution Plant	1,983,225		180,118	
GENERAL PLANT				
Structures and Improvements (390)	15,030	2.90%	926	23
Office Furniture and Equipment (391)	11,862	5.80%	991	24
Computer Equipment (391.1)	133,371	2.72%	3,868	25
Transportation Equipment (392)	193,067	13.30%	18,728	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	3,635	5.80%	228	28
Laboratory Equipment (395)	2,259	5.80%	799	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					3,876	1
312					0	2
313					0	3
314					213,111	4
316					0	5
317					0	6
	0	0	0	0	216,987	
321					159,730	7
323					7,175	8
325					251,313	9
326					0	10
328					12,431	11
	0	0	0	0	430,649	
331					61,810	12
332					117,486	13
333					0	14
334					0	15
	0	0	0	0	179,296	
341					646	16
342					524,966	17
343	47,740				496,356	18
345	4,200				175,945	19
346	474				704,314	20
348	10,300				152,765	21
349					45,637	22
	62,714	0	0	0	2,100,629	
390					15,956	23
391					12,853	24
391.1	2,442				134,797	25
392	27,278				184,517	26
393					0	27
394					3,863	28
395					3,058	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)	34,448	7.50%	7,196	30
Communication Equipment (397)	10,329	9.20%	1,120	31
SCADA Equipment (397.1)	54,371	9.20%	13,203	32
Miscellaneous Equipment (398)	19,881	5.80%	4,983	33
Total General Plant	478,253		52,042	
Total accum. prov. directly assignable	3,189,808		330,762	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	3,189,808		330,762	

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					41,644	30
397					11,449	31
397.1	2,500				65,074	32
398					24,864	33
	32,220	0	0	0	498,075	
	94,934	0	0	0	3,425,636	
					0	34
	94,934	0	0	0	3,425,636	

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%		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)	0	0.00%		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	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	78,301	1.90%	7,315	17
Transmission and Distribution Mains (343)	2,136,282	1.00%	152,605	18
Services (345)	466,494	1.70%	32,076	19
Meters (346)	0	0.00%		20
Hydrants (348)	290,747	1.30%	20,091	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,971,824		212,087	
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					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					85,616	17
343					2,288,887	18
345	266				498,304	19
346					0	20
348					310,838	21
349					0	22
	266	0	0	0	3,183,645	
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	2,971,824		212,087	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,971,824		212,087	

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	
	266	0	0	0	3,183,645	
					0	34
	266	0	0	0	3,183,645	

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			58,018	58,018	1
February			53,218	53,218	2
March			59,887	59,887	3
April			58,996	58,996	4
May			63,041	63,041	5
June			65,515	65,515	6
July			75,313	75,313	7
August			73,286	73,286	8
September			67,949	67,949	9
October			55,078	55,078	10
November			51,993	51,993	11
December			54,432	54,432	12
Total annual pumpage	0	0	736,726	736,726	

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):	736,726	1
Less: Gallons (000's) used in the treatment process:	3,207	2
Subtotal: Gallons (000's) entering distribution system:	733,519	3
Less: Gallons (000's) sold:	526,012	4
Gallons (000's) entering distribution system but not sold:	207,507	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,050	7
Gallons (000's) used for fire protection:	3,090	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	143	10
Subtotal Estimated Usage:	6,283	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	42,768	13
Gallons (000's) lost due to service leaks or breaks:	22,986	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:	135,470	17
Subtotal of Estimated Losses:	201,224	18
Percentage of water entering distribution system sold:	72%	19
Percentage of unaccounted for water:	18%	20
If more than 15%, indicate causes:		21
Ongoing leaks went undetected.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
Will continue with leak surveys as done in the past year.		26

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,177	27
Date of maximum: 08/04/2009		28
Cause of maximum: High usage due to weather-related causes.		29
		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,545	33
Date of minimum: 11/27/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,302,026	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:	3	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	5,815	43
Outside municipality?	35	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)	
WELL	2	342	15	745,000	Yes	1
WELL	3	1,286	14	963,000	Yes	2
WELL	4	1,271	10	520,000	Yes	3
WELL	5	405	12	596,000	Yes	4
WELL	7	400	16	584,000	Yes	5

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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS PUMPS	GOULDS	5
Year Installed	2006	2006	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	800	420	8
Pump Motor or Standby Engine Mfr	USEM	G.E.	G.E.	10
Year Installed	2006	2006	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	125	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5	#7		15
Location	WELL #5	WELL #7		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	GOULDS	LAYNE		19
Year Installed	2006	1995		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	825	1,200		22
Pump Motor or Standby Engine Mfr	RUSI	US MOTOR		24
Year Installed	2007	1995		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	75	100		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	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1991	1990	2003	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	135	135	190	9 10
Total capacity in gallons (actual)	500,000	500,000	1,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	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	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	0				0	1
M	D	6.000	16,041		2,382		13,659	2
P	D	6.000	32,491	375			32,866	* 3
M	D	8.000	1,348				1,348	4
P	D	8.000	193,051	2,674			195,725	* 5
P	D	10.000	1,985				1,985	6
A	D	12.000	2,618				2,618	7
M	D	12.000	8,769				8,769	8
P	D	12.000	144,931	1,210			146,141	* 9
M	D	16.000	44,695				44,695	10
P	D	16.000	19,719				19,719	11
M	D	18.000	44				44	12
Total Within Municipality			465,692	4,259	2,382	0	467,569	
Total Utility			465,692	4,259	2,382	0	467,569	

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.

The village financed 2,575 feet of the mains while 1,684 feet were contributed by developers.
No mains were assessed against property owners.

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	202				202		1
M	1.000	2,903				2,903		2
P	1.250	306				306		3
M	1.250	81				81		4
P	1.500	236		2		234		5
M	1.500	182		22		160		6
P	2.000	26	21			47	*	7
M	2.000	418				418		8
P	4.000	10				10		9
M	4.000	5				5		10
M	6.000	6				6		11
P	6.000	107	2			109	*	12
P	8.000	8				8		13
M	8.000	8				8		14
P	10.000	2				2		15
P	12.000	1				1		16
Total Utility		4,501	23	24	0	4,500	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.

21 services were financed by the utility and 2 services were contributed by developers.

Contributed services were added totaling \$10,000, which is an estimate provided by the village engineering department.

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

There were no utility-owned services not in use at year end.

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	5,084		2		5,082	313	1
1.000	180	6	1		185	5	2
1.250	0				0	0	3
1.500	158				158	10	4
2.000	37	3			40	0	5
3.000	22	1			23	0	6
4.000	3				3	3	7
6.000	5				5	5	8
8.000	3			1	4	3	9
Total:	5,492	10	3	1	5,500	339	

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	4,708	246	4	7	6	111	5,082	1
1.000	2	129	4	11	2	37	185	2
1.250	0	0	0	0	0	0	0	3
1.500	0	120	6	7	0	25	158	4
2.000	0	27	4	2	0	7	40	5
3.000	0	10	3	2	6	2	23	6
4.000	0	1	2	0	0	0	3	7
6.000	0	2	0	1	2	0	5	8
8.000	0	0	0	0	4	0	4	9
Total:	4,710	535	23	30	20	182	5,500	

METERS

Meters (Page W-21)

Explain all reported adjustments.

This 8" meter was installed at a well for the backwash filter in a prior year and was established as a customer bill in 2009 to pay for sewer service.

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

Meter testing is completed according to PSC requirements.

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	1,125	17	12		1,130	2
Total Fire Hydrants	1,125	17	12	0	1,130	
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:	1,130
Number of distribution system valves end of year:	1,130
Number of distribution valves operated during year:	151

WATER OPERATING SECTION FOOTNOTES

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.

Done.

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.

631 - Significant preventive maintenance was completed on Well #4 during the year. This was not done in the previous year.

641 - The cost of chemicals increased significantly over the previous year.

672 - In the previous year, Tower #2 was repainted and reconditioned. This was not completed for any towers in the current year.

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.

In a prior year, the utility had purchased land to build Well #11. During 2009, that land was placed into service as it was used to start construction on the well.

Water Mains (Page W-19)

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

The village financed 2,575 feet of the mains while 1,684 feet were contributed by developers. No mains were assessed against property owners.

Water Services (Page W-20)

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

21 services were financed by the utility and 2 services were contributed by developers. Contributed services were added totaling \$10,000, which is an estimate provided by the village engineering department.

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

There were no utility-owned services not in use at year end.

Meters (Page W-21)

Explain all reported adjustments.

This 8" meter was installed at a well for the backwash filter in a prior year and was established as a customer bill in 2009 to pay for sewer service.

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

Meter testing is completed according to PSC requirements.

WATER OPERATING SECTION FOOTNOTES

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.
