



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: KEWASKUM MUNICIPAL WATER UTILITY

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Principal Office: 204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038

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For the Year Ended: DECEMBER 31, 2009

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Kewaskum  
Kewaskum, 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 Kewaskum Water Utility, an enterprise fund of the Village of Kewaskum 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. Accordingly, these financial statements and related supplemental schedules are not designed for those who are not informed about such differences. 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.

Milwaukee, Wisconsin  
March 29, 2010

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** KEWASKUM MUNICIPAL WATER UTILITY**Utility Address:** 204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038**When was utility organized?** 10/31/1929**Report any change in name:****Effective Date:****Utility Web Site:**

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

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**Name:** MATT HEISER**Title:** VILLAGE ADMINISTRATOR**Office Address:**204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038**Telephone:** (262) 626 - 8484**Fax Number:** (262) 626 - 4909**Email Address:** mheiser@village.kewaskum.wi.us

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

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**Name:** JOHN KNEPEL**Title:** PARTNER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
115 SOUTH 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**Email Address:** John.Knepel@bakertilly.com

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

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**Name:** DEREK PETERSON**Title:** CHAIRPERSON**Office Address:**204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038**Telephone:** (262) 326 - 8484**Fax Number:** (262) 626 - 4909**Email Address:**

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

YES

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

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**Name:** JOHN KNEPEL**Title:** PARTNER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**Email Address:** John.Knepel@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: ANDREW PESCH

Title: VILLAGE PRESIDENT

Office Address:

204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

Email Address:

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

ANDY PESCH, MEMBER  
DEREK PETERSON, CHAIRPERSON  
KEVIN SCHEUNEMANN, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	636,344	612,387	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	307,500	292,675	2
Depreciation Expense (403)	53,222	140,248	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	127,534	115,672	5
<b>Total Operating Expenses</b>	<b>488,256</b>	<b>548,595</b>	
<b>Net Operating Income</b>	<b>148,088</b>	<b>63,792</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>148,088</b>	<b>63,792</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	102,120	57,227	9
Interest and Dividend Income (419)	5,171	8,234	10
Miscellaneous Nonoperating Income (421)	26,039	35,008	11
<b>Total Other Income</b>	<b>133,330</b>	<b>100,469</b>	
<b>Total Income</b>	<b>281,418</b>	<b>164,261</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,408)	(13,408)	12
Other Income Deductions (426)	56,889	46,129	13
<b>Total Miscellaneous Income Deductions</b>	<b>43,481</b>	<b>32,721</b>	
<b>Income Before Interest Charges</b>	<b>237,937</b>	<b>131,540</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	32,414	36,077	14
Amortization of Debt Discount and Expense (428)	5,298	5,298	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
<b>Total Interest Charges</b>	<b>37,712</b>	<b>41,375</b>	
<b>Net Income</b>	<b>200,225</b>	<b>90,165</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,544,708	3,454,543	20
Balance Transferred from Income (433)	200,225	90,165	21
Miscellaneous Credits to Surplus (434)	379,662	0	22
Miscellaneous Debits to Surplus--Debit (435)	379,662	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,744,933</b>	<b>3,544,708</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	636,344	0	<b>636,344</b>	1
<b>Total (Acct. 400):</b>	<b>636,344</b>	<b>0</b>	<b>636,344</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	307,500	0	<b>307,500</b>	2
<b>Total (Acct. 401-402):</b>	<b>307,500</b>	<b>0</b>	<b>307,500</b>	
<b>Depreciation Expense (403):</b>				
Derived	53,222	0	<b>53,222</b>	3
<b>Total (Acct. 403):</b>	<b>53,222</b>	<b>0</b>	<b>53,222</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	<b>0</b>	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	127,534	0	<b>127,534</b>	5
<b>Total (Acct. 408):</b>	<b>127,534</b>	<b>0</b>	<b>127,534</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			<b>0</b>	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			<b>0</b>	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>148,088</b>	<b>0</b>	<b>148,088</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	<b>0</b>	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			<b>0</b>	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
WATER TOWER LEASE REVENUE	102,120		<b>102,120</b>	10
<b>Total (Acct. 418):</b>	<b>102,120</b>	<b>0</b>	<b>102,120</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	5,171		<b>5,171</b>	11
<b>Total (Acct. 419):</b>	<b>5,171</b>	<b>0</b>	<b>5,171</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
MISCELLANEOUS	30	0	<b>30</b>	12
Contributed Plant - Water			<b>0</b>	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
IMPACT FEES COLLECTED	26,009		26,009	14
<b>Total (Acct. 421):</b>	<b>26,039</b>	<b>0</b>	<b>26,039</b>	
<b>TOTAL OTHER INCOME:</b>	<b>133,330</b>	<b>0</b>	<b>133,330</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(13,408)	0	(13,408)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(13,408)</b>	<b>0</b>	<b>(13,408)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	56,889	56,889	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>56,889</b>	<b>56,889</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,408)</b>	<b>56,889</b>	<b>43,481</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	32,414	0	32,414	19
<b>Total (Acct. 427):</b>	<b>32,414</b>	<b>0</b>	<b>32,414</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	5,298		5,298	20
<b>Total (Acct. 428):</b>	<b>5,298</b>	<b>0</b>	<b>5,298</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>37,712</b>	<b>0</b>	<b>37,712</b>	
<b>NET INCOME:</b>	<b>257,114</b>	<b>(56,889)</b>	<b>200,225</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,220,981	2,323,727	3,544,708	25
<b>Total (Acct. 216):</b>	<b>1,220,981</b>	<b>2,323,727</b>	<b>3,544,708</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	257,114	(56,889)	<b>200,225</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>257,114</b>	<b>(56,889)</b>	<b>200,225</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PRIOR YEAR PLANT FINANCED BY TID INCORRECTLY REPORTED		379,662	<b>379,662</b>	<b>27</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>379,662</b>	<b>379,662</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
PRIOR YEAR PLANT FINANCED BY TID INCORRECTLY REPORTED	379,662		<b>379,662</b>	<b>28</b>
<b>Total (Acct. 435)--Debit:</b>	<b>379,662</b>	<b>0</b>	<b>379,662</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>29</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>30</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,098,433</b>	<b>2,646,500</b>	<b>3,744,933</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.**

Utility plant financed by the village's TID and capitalized in prior years was incorrectly reported as utility financed rather than as contributed.

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.**

Utility plant financed by the village's TID and capitalized in prior years was incorrectly reported as utility financed rather than as contributed.

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**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	636,344	0	0	0	<b>636,344</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	591				<b>591</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>635,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>635,753</b>	

## 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	121,146	0	121,146	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
<b>Total Payroll</b>	<b>121,146</b>	<b>0</b>	<b>121,146</b>	

## FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.3	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	8,098,685	7,955,386	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,819,095	1,712,260	2
<b>Net Utility Plant</b>	<b>6,279,590</b>	<b>6,243,126</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	85,402	85,029	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>85,402</b>	<b>85,029</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	259,136	238,355	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	142,578	139,701	15
Other Accounts Receivable (143)	52,647	60,820	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	16,396	15,924	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>470,757</b>	<b>454,800</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	70,638	75,936	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>70,638</b>	<b>75,936</b>	
<b>Total Assets and Other Debits</b>	<b>6,906,387</b>	<b>6,858,891</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,086,363	2,086,363	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,744,933	3,544,708	35
<b>Total Proprietary Capital</b>	<b>5,831,296</b>	<b>5,631,071</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	777,100	817,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	72,303	38
<b>Total Long-Term Debt</b>	<b>777,100</b>	<b>889,303</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	7,887	39,854	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,095	7,114	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,949	2,571	46
<b>Total Current and Accrued Liabilities</b>	<b>15,931</b>	<b>49,539</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	282,060	288,978	49
<b>Total Deferred Credits</b>	<b>282,060</b>	<b>288,978</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,906,387</b>	<b>6,858,891</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,955,386	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,891,220	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,207,465	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)					8
<b>Total Utility Plant</b>	<b>8,098,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,258,130	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	560,965	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
<b>Total Accumulated Provision</b>	<b>1,819,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,279,590</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,208,184				<b>1,208,184</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	53,222				<b>53,222</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,349				<b>4,349</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>57,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,571</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,615				<b>7,615</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Sundry	10				<b>10</b>	<b>21</b>
	0				<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>7,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,625</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,258,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,258,130</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	504,076				<b>504,076</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	56,889				<b>56,889</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>56,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,889</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>560,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,965</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	16,396	15,924	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>16,396</b>	<b>15,924</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2007 REVENUE BONDS	5,298	428	70,638	1
NONE				2
<b>Total</b>			<b>70,638</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	2,086,363	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>2,086,363</u></b>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2007 REVENUE BONDS	04/04/2007	05/01/2023	4.10%	777,100	1
<b>Total Bonds (Account 221):</b>				<b>777,100</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

- |  |
|--|
| <ol style="list-style-type: none"> <li>1. Report each class of debt included in Accounts 223, 224 and 231.</li> <li>2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.</li> <li>3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.</li> </ol> |
|--|

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	04/09/2004	03/15/2009	2.74%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	127,534	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>127,534</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	117,996	6
Social Security taxes	9,038	7
PSC Remainder Assessment	500	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>127,534</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
2004 REVENUE BONDS	0			0	1
2007 REVENUE BONDS	5,540	32,414	32,859	5,095	2
<b>Subtotal</b>	<b>5,540</b>	<b>32,414</b>	<b>32,859</b>	<b>5,095</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOANS	1,574		1,574	0	4
<b>Subtotal</b>	<b>1,574</b>	<b>0</b>	<b>1,574</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2004 BAN	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,114</b>	<b>32,414</b>	<b>34,433</b>	<b>5,095</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
REVENUE BONDS RESERVE	85,402	3
<b>Total (Acct. 125):</b>	<b>85,402</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	142,578	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>142,578</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS	10,241	14
DELINQUENT WATER BILLS PLACED ON THE TAX ROLL	42,406	15
<b>Total (Acct. 143):</b>	<b>52,647</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	

**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	187,720	24
UNEARNED LEASE REVENUES	94,340	25
<b>Total (Acct. 253):</b>	<b>282,060</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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**Detail of Other Balance Sheet Accounts (Page F-22)**

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,009,401	0	0	0	<b>5,009,401</b>	<b>1</b>
Materials and Supplies	16,160	0	0	0	<b>16,160</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,233,157	0	0	0	<b>1,233,157</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	194,424	0	0	0	<b>194,424</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,597,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,597,980</b>	
Net Operating Income	148,088	0	0	0	<b>148,088</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.12%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	201,128	0	0	0	<b>201,128</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,408	0	0	0	<b>13,408</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>187,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,720</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	628,630	605,235	1
<b>Total Sales of Water</b>	<b>628,630</b>	<b>605,235</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,789	5,265	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	1,925	1,887	5
<b>Total Other Operating Revenues</b>	<b>7,714</b>	<b>7,152</b>	
<b>Total Operating Revenues</b>	<b>636,344</b>	<b>612,387</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	2,164	2,601	6
Pumping Expenses (620-625)	54,842	49,839	7
Water Treatment Expenses (630-635)	7,913	7,000	8
Transmission and Distribution Expenses (640-655)	89,190	87,896	9
Customer Accounts Expenses (901-906)	38,468	36,109	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	114,923	109,230	12
<b>Total Operation and Maintenance Expenses</b>	<b>307,500</b>	<b>292,675</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	53,222	140,248	13
Amortization Expense (404-407)		0	14
Taxes (408 )	127,534	115,672	15
<b>Total Other Operating Expenses</b>	<b>180,756</b>	<b>255,920</b>	
<b>Total Operating Expenses</b>	<b>488,256</b>	<b>548,595</b>	
<b>NET OPERATING INCOME</b>	<b>148,088</b>	<b>63,792</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	1	11	75	1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>11</b>	<b>75</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,340	56,548	298,818	5
Commercial (461.2 )	119	19,807	66,892	6
Industrial (461.3 )	17	8,799	26,696	7
Public Authority (461.4 )	18	4,385	16,563	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,494</b>	<b>89,539</b>	<b>408,969</b>	
Private Fire Protection Service (462 )	1		1,200	9
Public Fire Protection Service (463 )	1		218,386	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,497</b>	<b>89,550</b>	<b>628,630</b>	

**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
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	218,386	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>218,386</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,789	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,789</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SUNDRY	20	9
Return on net investment in meters charged to sewer department	1,905	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>1,925</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	1,056	1,854	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,108	747	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>2,164</b>	<b>2,601</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	17,563	16,448	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,748	25,367	7
Operation Supplies and Expenses (623)	6,135	5,498	8
Maintenance of Pumping Plant (625)	3,396	2,526	9
<b>Total Pumping Expenses</b>	<b>54,842</b>	<b>49,839</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	4,385	3,149	10
Chemicals (631)	2,701	3,518	11
Operation Supplies and Expenses (632)	827	333	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>7,913</b>	<b>7,000</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	6,134	7,301	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,460	13,342	16
Maintenance of Mains (651)	55,445	49,269	17
Maintenance of Services (652)	10,218	6,142	18
Maintenance of Meters (653)	4,722	4,295	19
Maintenance of Hydrants (654)	4,113	5,613	20
Maintenance of Other Plant (655)	2,098	1,934	21
<b>Total Transmission and Distribution Expenses</b>	<b>89,190</b>	<b>87,896</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,096	2,172	22
Accounting and Collecting Labor (902)	28,113	27,811	23
Supplies and Expenses (903)	7,668	6,200	24
Uncollectible Accounts (904)	591	(74)	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>38,468</b>	<b>36,109</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	36,865	29,616	28
Office Supplies and Expenses (921)	3,554	4,450	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	3,964	6,798	31
Property Insurance (924)	5,454	6,663	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	50,734	47,329	34
Regulatory Commission Expenses (928)	90	455	35
Miscellaneous General Expenses (930)	11,939	11,739	36
Transportation Expenses (933)	2,323	2,180	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>114,923</b>	<b>109,230</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>307,500</b>	<b>292,675</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 650 - In 2008, there was still amortization for their water tower. In 2009, this amount went away.

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### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		119,064	107,912	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,068	1,005	2
<b>Net property tax equivalent</b>		<b>117,996</b>	<b>106,907</b>	
Social Security		9,038	8,211	3
PSC Remainder Assessment		500	554	4
Other (specify): PRIOR YEAR ADJUSTMENT PER PSC CORRESPONDENCE			0	5
<b>Total tax expense</b>		<b>127,534</b>	<b>115,672</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.201264				3
County tax rate	mills		3.292450				4
Local tax rate	mills		7.151034				5
School tax rate	mills		10.269074				6
Voc. school tax rate	mills		1.643360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.557182</b>				<b>10</b>
Less: state credit	mills		1.596601				11
<b>Net tax rate</b>	mills		<b>20.960581</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.151034</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.912434</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.063468</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.557182</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.845117</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.960581</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.714153</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,955,386</b>	7,955,386				<b>22</b>
Materials & Supplies	\$	<b>15,924</b>	15,924				<b>23</b>
<b>Subtotal</b>	\$	<b>7,971,310</b>	<b>7,971,310</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>7,971,310</b>	<b>7,971,310</b>				<b>26</b>
Assessment Ratio	dec.		0.843201				<b>27</b>
<b>Assessed Value</b>	\$	<b>6,721,417</b>	<b>6,721,417</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.714153</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>119,064</b>	<b>119,064</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,224					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>119,064</b>					<b>34</b>
Footnotes							<b>35</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	38,295				38,295	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)	278,311				278,311	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>316,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>316,606</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	857,916	6,634			864,550	12
Other Power Production Equipment (323)	29,100				29,100	13
Electric Pumping Equipment (325)	157,999				157,999	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	51,160				51,160	16
<b>Total Pumping Plant</b>	<b>1,096,175</b>	<b>6,634</b>	<b>0</b>	<b>0</b>	<b>1,102,809</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	34,820				34,820	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>34,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,820</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	406,302				406,302	24
Transmission and Distribution Mains (343)	2,508,062	95,534	3,323	(336,583)	2,263,690	25
Services (345)	249,084	20,745	605	(7,490)	261,734	26
Meters (346)	147,020	14,051	2,919		158,152	27
Hydrants (348)	159,039	13,950	768	(35,589)	136,632	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,469,507</b>	<b>144,280</b>	<b>7,615</b>	<b>(379,662)</b>	<b>3,226,510</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	471				471	32
Computer Equipment (391.1)	84,001				84,001	33
Transportation Equipment (392)	96,609				96,609	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)	29,394				29,394	41
<b>Total General Plant</b>	<b>210,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,475</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,127,583</b>	<b>150,914</b>	<b>7,615</b>	<b>(379,662)</b>	<b>4,891,220</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,127,583</b>	<b>150,914</b>	<b>7,615</b>	<b>(379,662)</b>	<b>4,891,220</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

All account adjustments are due to the incorrect reporting of TID financed plant as utility financed.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,120,218			336,583	<b>2,456,801</b>	25
Services (345)	428,410			7,490	<b>435,900</b>	26
Meters (346)	0				0	27
Hydrants (348)	279,175			35,589	<b>314,764</b>	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,827,803</b>	<b>0</b>	<b>0</b>	<b>379,662</b>	<b>3,207,465</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,827,803</b>	<b>0</b>	<b>0</b>	<b>379,662</b>	<b>3,207,465</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,827,803</b>	<b>0</b>	<b>0</b>	<b>379,662</b>	<b>3,207,465</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**If Adjustments for any account are nonzero, please explain.**

All account adjustments are due to the incorrect reporting of TID financed plant as utility financed.

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## 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			9,955	9,955	1
February			8,040	8,040	2
March			9,086	9,086	3
April			9,027	9,027	4
May			10,113	10,113	5
June			10,747	10,747	6
July			11,054	11,054	7
August			11,630	11,630	8
September			10,039	10,039	9
October			9,493	9,493	10
November			9,250	9,250	11
December			9,415	9,415	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>117,849</b>	<b>117,849</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	117,849	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>117,849</b>	3
Less: Gallons (000's) sold:	89,550	4
Gallons (000's) entering distribution system but not sold:	<b>28,299</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,627	7
Gallons (000's) used for fire protection:	105	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	40	10
Subtotal Estimated Usage:	<b>1,772</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,013	13
Gallons (000's) lost due to service leaks or breaks:	740	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:	<b>24,774</b>	17
Subtotal of Estimated Losses:	<b>26,527</b>	18
Percentage of water entering distribution system sold:	<b>76%</b>	19
Percentage of unaccounted for water:	<b>21%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	750	22
Date of maximum: 08/13/2009		23
Cause of maximum: hydrant flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	160	25
Date of minimum: 03/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	234,597	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	6	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,220	35
Outside municipality?	0	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1004 FOND DU LAC DR	3	500	12	81,068	Yes	<b>1</b>
1080 BURR OAK CT	5	280	15	74,764	Yes	<b>2</b>
1525 REIGLE DR	4	360	12	101,726	Yes	<b>3</b>
439 MAIN ST	2	503	16	64,773	Yes	<b>4</b>

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## 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	#1	#2	#3	1
Location	1525 REIGLE DR	439 MAIN ST	1004 FOND DU LAC AVE	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1990	1948	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	70	400	280	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	GEN ELECTRIC	9
Year Installed	1990	1948	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	46	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	15
Location	1525 REIGLE DR	1080 BURR OAK CT	439 MAIN ST	16
Purpose	P	P	S	17
Destination	R	D	R	18
Pump Manufacturer	LAYNE-BOWLER	GOULD PUMP	PEERLESS	19
Year Installed	1990	2002	1948	20
Type	VERTICAL TURBINE	OTHER	CENTRIFUGAL	21
Actual Capacity (gpm)	450	710	400	22
Pump Motor or Standby Engine Mfr	LOUIS ALLEN	CUMMINGS GENERATOR	LINCOLN	23
Year Installed	1990	2002	1999	24
Type	ELECTRIC	OTHER	ELECTRIC	25
Horsepower	25	0	40	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	#7			1
Location	1004 FOND DU LAC AVE			2
Purpose	S			3
Destination	R			4
Pump Manufacturer	CUMMINGS			5
Year Installed	1985			6
Type	OTHER			7
Actual Capacity (gpm)	0			8
Pump Motor or Standby Engine Mfr	CUMMINGS			10
Year Installed	1985			11
Type	OTHER			12
Horsepower	1			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				24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1948	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	2	3	4	6
Total capacity in gallons (actual)	75,000	75,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2431	0.4749	0.4499	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## 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)	#4	#5	#6	#7
Identification number or name							1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>							2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET				3
Year constructed	1985	1928	1985				4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL				5
Elevation difference in feet (See Headnote 3.)	2	150	151				6
Total capacity in gallons (actual)	100,000	75,000	300,000				7
<b>WATER TREATMENT PLANT</b>							8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	OTHER	OTHER				9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE				10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2416	0.0750	0.3000				12
Is a corrosion control chemical used (yes, no)?	N	N	N				13
Is water fluoridated (yes, no)?	Y	Y	Y				14
Footnotes							15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	727				727	1
P	D	4.000	130				130	2
M	D	6.000	44,128	1,373	1,373		44,128	3
P	D	6.000	8,649				8,649	4
M	D	8.000	18,699				18,699	5
P	D	8.000	30,227				30,227	6
M	D	10.000	6,550				6,550	7
P	D	10.000	4,100				4,100	8
M	D	12.000	2,746				2,746	9
P	D	12.000	6,273				6,273	10
<b>Total Within Municipality</b>			<b>122,229</b>	<b>1,373</b>	<b>1,373</b>	<b>0</b>	<b>122,229</b>	
<b>Total Utility</b>			<b>122,229</b>	<b>1,373</b>	<b>1,373</b>	<b>0</b>	<b>122,229</b>	

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## WATER MAINS

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**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.**

Amounts were added by using the water utilities cash.

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## 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	0.625	703	11	11		703		1
M	1.000	565				565		2
M	1.250	2				2		3
M	1.500	17				17		4
M	2.000	31				31		5
M	3.000	1				1		6
M	4.000	3				3		7
M	6.000	3				3		8
<b>Total Utility</b>		<b>1,325</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>1,325</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

All Utility-Owned Services were in use during 2009.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	128	36	18	3	149	18	1
0.625	1,293	78	41	5	1,335	41	2
1.000	39				39	2	3
1.500	21	2		1	24	0	4
2.000	20				20	4	5
3.000	2				2	2	6
4.000	2				2	2	7
6.000	1				1	1	8
<b>Total:</b>	<b>1,506</b>	<b>116</b>	<b>59</b>	<b>9</b>	<b>1,572</b>	<b>70</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	93	11	1	0	0	44	149	1
0.625	1,235	70	1	5	0	24	1,335	2
1.000	9	18	2	8	0	2	39	3
1.500	2	18	0	4	0	0	24	4
2.000	0	13	4	3	0	0	20	5
3.000	0	0	1	1	0	0	2	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>1,339</b>	<b>130</b>	<b>10</b>	<b>23</b>	<b>0</b>	<b>70</b>	<b>1,572</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

The Village did an inventory in the current year and came up with adjustments.

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

yes

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0		0		0	1
Within Municipality	245	4	4	20	265	2
<b>Total Fire Hydrants</b>	<b>245</b>	<b>4</b>	<b>4</b>	<b>20</b>	<b>265</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	263
Number of distribution system valves end of year:	404
Number of distribution valves operated during year:	108

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### Explain all reported Adjustments.

The Village did an inventory in the current year and came up with adjustments.

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