



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 202 SOUTH MILWAUKEE STREET
P.O. BOX 327
THERESA, WI 53091-0327

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: VILLAGE OF THERESA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 202 SOUTH MILWAUKEE STREET
P.O. BOX 327
THERESA, WI 53091-0327

When was utility organized? 1/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATTI KOLL

Title: CLERK - TREASURER

Office Address:

202 SOUTH MILWAUKEE STREET
P.O. BOX 327
THERESA, WI 53091

Telephone: (920) 488 - 5421

Fax Number: (920) 488 - 2068

Email Address: pkoll@nconnect.net

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

10 TERRACE CT
P.O. BOX 7398
THERESA, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: sarah.schleede@bakertilly.com

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

Name: MR CHRIS FOX

Title: VILLAGE PRESIDENT

Office Address:

202 S MILWALKEE ST
P.O. BOX 327
THERESA, WI 53091

Telephone: (920) 488 - 5421

Fax Number: (920) 488 - 2068

Email Address:

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

YES

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

Name:

Title:

Office Address: BAKERT TILLY VIRCHOW KRAUSE, LLP

10 TERRACE CT
P.O. BOX 7398
THERESA, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address: sarah.schleede@bakertilly.com

IDENTIFICATION AND OWNERSHIP

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

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS GULIG

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

201 SOUTH MILWAUKEE STREET
P.O. BOX 327
THERESA, WI 53091

Telephone: (920) 488 - 4003

Fax Number: (520) 488 - 2068

Email Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

LEROY KOLL, TRUSTEE
MARK MUSACK, CHAIRMAN
DICK PALECEK, TRUSTEE

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance:

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)	387,288	406,167	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	280,764	272,542	2
Depreciation Expense (403)	107,919	98,115	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	27,543	27,622	5
Total Operating Expenses	416,226	398,279	
Net Operating Income	(28,938)	7,888	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(28,938)	7,888	
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)	32,577	57,579	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	32,577	57,579	
Total Income	3,639	65,467	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,037)	(19,037)	12
Other Income Deductions (426)	49,740	49,771	13
Total Miscellaneous Income Deductions	30,703	30,734	
Income Before Interest Charges	(27,064)	34,733	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,949	28,425	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	13,949	28,425	
Net Income	(41,013)	6,308	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,438,393	2,434,285	20
Balance Transferred from Income (433)	(41,013)	6,308	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	4,214	2,200	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,393,166	2,438,393	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	387,288	0	387,288	1
Total (Acct. 400):	387,288	0	387,288	
Operation and Maintenance Expense (401-402):				
Derived	280,764	0	280,764	2
Total (Acct. 401-402):	280,764	0	280,764	
Depreciation Expense (403):				
Derived	107,919	0	107,919	3
Total (Acct. 403):	107,919	0	107,919	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	27,543	0	27,543	5
Total (Acct. 408):	27,543	0	27,543	
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:	(28,938)	0	(28,938)	
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	32,577		32,577	11
Total (Acct. 419):	32,577	0	32,577	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Sewer			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	32,577	0	32,577	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,037)	0	(19,037)	15
NONE			0	16
Total (Acct. 425):	(19,037)	0	(19,037)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	26,248	26,248	17
Depreciation Expense on Contributed Plant - Sewer	0	23,492	23,492	18
NONE			0	19
Total (Acct. 426):	0	49,740	49,740	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,037)	49,740	30,703	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	13,949	0	13,949	20
Total (Acct. 427):	13,949	0	13,949	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	13,949	0	13,949	
NET INCOME:	8,727	(49,740)	(41,013)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	935,301	1,503,092	2,438,393	26
Total (Acct. 216):	935,301	1,503,092	2,438,393	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	8,727	(49,740)	(41,013)	27
Total (Acct. 433):	8,727	(49,740)	(41,013)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
PY ADJUSTMENT	4,214		4,214	* 29
Total (Acct. 435)--Debit:	4,214	0	4,214	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	939,814	1,453,352	2,393,166	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

Misc General Expenses not accrued in PY.

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	141,285	0	246,003	0	387,288	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	517				517	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	140,768	0	246,003	0	386,771	

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	1.0	1
Electric		2
Gas		3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,472,289	5,413,248	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,592,821	1,449,532	2
Net Utility Plant	3,879,468	3,963,716	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	325,000	5
Other Investments (124)	0	0	6
Sinking Funds (125)	157,032	149,209	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	157,032	474,209	
CURRENT AND ACCRUED ASSETS			
Cash (131)	865,785	869,788	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)	81,425	88,934	15
Other Accounts Receivable (143)	3,258	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	22,496	22,279	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,282	3,775	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	974,246	984,776	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,010,746	5,422,701	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,302,917	2,302,917	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,393,166	2,438,393	35
Total Proprietary Capital	4,696,083	4,741,310	
LONG-TERM DEBT			
Bonds (221)	0	325,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	0	325,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	7	7	40
Payables to Municipality (233)	32,945	54,787	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	2,789	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	32,952	57,583	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	281,711	298,808	49
Total Deferred Credits	281,711	298,808	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,010,746	5,422,701	

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	1,963,339	3,449,909	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,137,477	2,212,424	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	787,300	1,045,976	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	38,112	251,000			6
Construction Work in Progress (107)					7
Total Utility Plant	1,962,889	3,509,400	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)	331,054	599,440	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	237,380	424,947	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	568,434	1,024,387	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,394,455	2,485,013	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	291,374	539,411			830,785	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,603	69,316			107,919	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,527	(1,527)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	40,130	67,789	0	0	107,919	16
Debits during year						17
Book cost of plant retired	450	7,760			8,210	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	450	7,760	0	0	8,210	25
Balance end of year (111.1)	331,054	599,440	0	0	930,494	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	211,132	407,615			618,747	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	26,248	23,492			49,740	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	26,248	23,492	0	0	49,740	16
Debits during year						17
Book cost of plant retired	0	6,160			6,160	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	6,160	0	0	6,160	25
Balance end of year (111.2)	237,380	424,947	0	0	662,327	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)	11,163	9,933	2
Sewer utility (154)	11,333	12,346	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	22,496	22,279	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,302,917	1
Changes during year (explain):		
NONE		2
Balance end of year	2,302,917	

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)	
1999 REVENUE BONDS	12/01/1999	11/01/2009	4.83%	0	1
Total Bonds (Account 221):				0	

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	0	1
Accruals:		
Charged water department expense	23,071	2
Charged electric department expense		3
Charged sewer department expense	4,652	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,723</u>	
Taxes paid during year:		
County, state and local taxes	20,927	6
Social Security taxes	6,332	7
PSC Remainder Assessment	464	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,723</u>	
Balance end of year	<u>0</u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 REVENUE BONDS	2,789	13,949	16,738	0	1
Subtotal	2,789	13,949	16,738	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,789	13,949	16,738	0	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The 1999 Revenue bonds were paid off in 2009

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REPLACEMENT FUND	157,032	3
Total (Acct. 125):	157,032	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,784	8
Electric		9
Sewer (Regulated)	60,641	10
Other (specify):		
NONE		11
Total (Acct. 142):	81,425	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER AR	3,258	14
Total (Acct. 143):	3,258	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
INTEREST RECEIVABLE	1,282	16
Total (Acct. 165):	1,282	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO VILLAGE - SALARIES, FRINGES, RENT	32,945	22
Total (Acct. 233):	32,945	
Other Deferred Credits (253):		
Regulatory Liability	266,525	23
ACCRUED SICK LEAVE	15,186	24
Total (Acct. 253):	281,711	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Comingled cash, the village pays for everything. This is owed at year end.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,137,702	0	2,179,598	0	3,317,300	1
Materials and Supplies	10,548	0	11,839	0	22,387	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	311,214	0	569,425	0	880,639	4
Customer Advances for Construction					0	5
Regulatory Liability	74,239	0	201,804	0	276,043	6
NONE					0	7
Average Net Rate Base	762,797	0	1,420,208	0	2,183,005	
Net Operating Income	(1,024)	0	(27,914)	0	(28,938)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.13%	N/A	-1.97%	N/A	-1.33%	

**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	76,799	0	208,763	0	285,562	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,120	0	13,917	0	19,037	3
Other (specify):						
NONE					0	4
Balance End of Year	71,679	0	194,846	0	266,525	

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.

Rate change effective December 29, 2009. Will impact revenues in 2010.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

ACCOUNTANTS' COMPILATION REPORT

Members of the Commission
Theresa Municipal Water and Sewer Utility
Village of Theresa, Wisconsin

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

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

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
February 6, 2010

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	135,290	141,284	1
Total Sales of Water	135,290	141,284	
Other Operating Revenues			
Forfeited Discounts (470)	783	438	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,212	5,739	5
Total Other Operating Revenues	5,995	6,177	
Total Operating Revenues	141,285	147,461	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	41,911	48,142	6
General Operating Expenses (680-691)	38,904	38,385	7
Total Operation and Maintenance Expenses	80,815	86,527	
Other Operating Expenses			
Depreciation Expense (403)	38,603	34,713	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	22,891	22,959	10
Total Other Operating Expenses	61,494	57,672	
Total Operating Expenses	142,309	144,199	
NET OPERATING INCOME	(1,024)	3,262	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	525	19,424	73,436	5
Commercial (461.2)	25	1,673	5,045	6
Industrial (461.3)	4	970	1,337	7
Public Authority (461.4)	15	913	2,365	8
Total Metered Sales to General Customers (461)	569	22,980	82,183	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		53,107	10
Other Water Sales (465)	0			11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0			13
Total Sales of Water	570	22,980	135,290	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	53,107	3
NONE		4
Total Public Fire Protection Service (463)	53,107	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	783	6
Other (specify):		
Total Forfeited Discounts (470)	783	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER TOWER RENTAL	4,695	9
Return on net investment in meters charged to sewer department	517	10
Other (specify):		
Total Other Water Revenues (474)	5,212	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Water Tower Rental agreement.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	21,431	22,699	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,823	5,547	* 3
Chemicals (630)	2,946	2,919	4
Supplies and Expenses (640)	994	766	5
Repairs of Water Plant (650)	10,481	14,939	6
Transportation Expenses (660)	236	1,272	7
Total Plant Operation and Maintenance Expenses	41,911	48,142	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,646	7,606	8
Office Supplies and Expenses (681)	392	723	9
Outside Services Employed (682)	11,316	12,617	10
Insurance Expense (684)	2,937	2,000	11
Employees Pensions and Benefits (686)	13,486	14,474	12
Regulatory Commission Expenses (688)	90	0	13
Miscellaneous General Expenses (689)	3,037	965	* 14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	38,904	38,385	
Total Operation and Maintenance Expenses	80,815	86,527	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Due to higher PCAC adjustment in current year

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

689 - PY had amounts to expense due to unreconciled items such as due to/from village

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		20,747	20,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		310	309	2
Net property tax equivalent		20,437	20,438	
Social Security		2,222	2,319	3
PSC Remainder Assessment		232	202	4
Other (specify): NONE			0	5
Total tax expense		22,891	22,959	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187905				3
County tax rate	mills		5.622814				4
Local tax rate	mills		4.394905				5
School tax rate	mills		9.352212				6
Voc. school tax rate	mills		1.534285				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.092121				10
Less: state credit	mills		1.187236				11
Net tax rate	mills		19.904885				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.394905				14
Combined School Tax Rate	mills		10.886497				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.281402				17
Total Tax Rate	mills		21.092121				18
Ratio of Local and School Tax to Total	dec.		0.724508				19
Total tax net of state credit	mills		19.904885				20
Net Local and School Tax Rate	mills		14.421240				21
Utility Plant, Jan. 1	\$	1,963,342	1,963,342				22
Materials & Supplies	\$	9,933	9,933				23
Subtotal	\$	1,973,275	1,973,275				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,973,275	1,973,275				26
Assessment Ratio	dec.		0.903148				27
Assessed Value	\$	1,782,159	1,782,159				28
Net Local & School Rate	mills		14.421240				29
Tax Equiv. Computed for Current Year	\$	25,701	25,701				30
Tax Equivalent per 1994 PSC Report	\$	15,175					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	20,747					32 33
Tax equiv. for current year (see note 6)	\$	20,747					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Plant plus property held for future years

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	46,341				46,341	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	46,341	0	0	0	46,341	
PUMPING PLANT						
Land and Land Rights (320)	162				162	11
Structures and Improvements (321)	18,600				18,600	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	63,580				63,580	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,365				8,365	16
Total Pumping Plant	90,707	0	0	0	90,707	
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)	10,220				10,220	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,220	0	0	0	10,220	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	32,320				32,320	22
Structures and Improvements (341)	57,702				57,702	23
Distribution Reservoirs and Standpipes (342)	310,526				310,526	24
Transmission and Distribution Mains (343)	310,229				310,229	25
Services (345)	80,906				80,906	26
Meters (346)	55,770		450		55,320	27
Hydrants (348)	32,723				32,723	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	6,398				6,398	29
Total Transmission and Distribution Plant	886,574	0	450	0	886,124	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	12,129				12,129	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	13,416				13,416	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)	78,540				78,540	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	104,085	0	0	0	104,085	
Total utility plant in service directly assignable	1,137,927	0	450	0	1,137,477	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,137,927	0	450	0	1,137,477	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	532,539				532,539	25
Services (345)	192,264				192,264	26
Meters (346)	0				0	27
Hydrants (348)	62,497				62,497	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	787,300	0	0	0	787,300	
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	787,300	0	0	0	787,300	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	787,300	0	0	0	787,300	

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			2,396	2,396	1
February			1,996	1,996	2
March			2,284	2,284	3
April			2,212	2,212	4
May			2,320	2,320	5
June			2,405	2,405	6
July			2,392	2,392	7
August			2,292	2,292	8
September			2,331	2,331	9
October			2,232	2,232	10
November			2,073	2,073	11
December			2,158	2,158	12
Total annual pumpage	0	0	27,091	27,091	

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):	27,091	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	27,091	3
Less: Gallons (000's) sold:	22,980	4
Gallons (000's) entering distribution system but not sold:	4,111	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	254	7
Gallons (000's) used for fire protection:	20	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,092	10
Subtotal Estimated Usage:	1,366	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	370	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	2,375	17
Subtotal of Estimated Losses:	2,745	18
Percentage of water entering distribution system sold:	85%	19
Percentage of unaccounted for water:	9%	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.)	319	22
Date of maximum: 01/03/2009		23
Cause of maximum: main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9	25
Date of minimum: 02/23/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	29,224	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,350	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAYVILLE STREET	#631	102	20	504,000	Yes	1
ROCK RIVER STREET	#632	875	18	1,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	MAYVILLE STREET	ROCK RIVER STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUN FOS	CHRISTENSON		5
Year Installed	2004	2008		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	340	400		8
Pump Motor or Standby Engine Mfr	FRANKLIN	CENTRIPRO		10
Year Installed	2004	2008		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	75		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1825/200		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	186		6
Total capacity in gallons (actual)	200,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	325				325	1
M	D	1.500	10				10	2
M	D	2.000	180				180	3
M	D	4.000	736				736	4
A	D	6.000	700				700	5
M	D	6.000	36,149				36,149	6
M	D	8.000	7,863				7,863	7
M	D	10.000	3,250				3,250	8
Total Within Municipality			49,213	0	0	0	49,213	
Total Utility			49,213	0	0	0	49,213	

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	1.000	604				604	80	1
M	1.500	5				5	1	2
M	2.000	6				6		3
Total Utility		615	0	0	0	615	81	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.750	600		18		582	21	*	1
1.000	13				13	0	*	2
1.500	2				2	0	*	3
2.000	6				6	0	*	4
Total:	621	0	18	0	603	21		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.750	522	23	1	8	0	28	582	*	1
1.000	3	0	3	4	0	3	13	*	2
1.500	0	1	0	0	0	1	2	*	3
2.000	0	1	0	3	0	2	6	*	4
Total:	525	25	4	15	0	34	603		

METERS

Meters (Page W-21)

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

The village is aware of the testing policies and does test all meters every 10 years. Some years have more than 10% tested, and some have less than 10% tested.

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	82				82	2
Total Fire Hydrants	82	0	0	0	82	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	82
Number of distribution system valves end of year:	165
Number of distribution valves operated during year:	91

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	238,630	253,679	1
Total Sewage Operating Revenues	238,630	253,679	
Other Operating Revenues			
Customer Forfeited Discounts (631)	1,447	1,220	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	5,926	3,807	6
Total Other Operating Revenues	7,373	5,027	
Total Operating Revenues	246,003	258,706	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	102,716	103,764	7
Maintenance Expenses (831-834)	34,103	14,980	8
Customer Accounting & Collection Expenses (840-843)	11,493	11,293	9
Administrative and General Expenses (850-857)	51,637	55,978	10
Total Operation and Maintenance Expenses	199,949	186,015	
Other Operating Expenses			
Depreciation Expense (403)	69,316	63,402	11
Amortization Expense (404)		0	12
Taxes (408)	4,652	4,663	13
Total Other Operating Expenses	73,968	68,065	
Total Operating Expenses	273,917	254,080	
NET OPERATING INCOME	(27,914)	4,626	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	523	19,412	206,242	5
Commercial Revenues (622.2)	24	1,670	15,966	6
Industrial Revenues (622.3)	4	970	7,890	7
Revenues from Public Authorities (622.4)	14	920	8,532	8
Total Measured Service to General Customers (622)	565	22,972	238,630	
Service to Other Systems (624)				9
Other Sewerage Service (625)	0	0	0	10
Interdepartmental Service (626)	0	0	0	11
Total Sewage Operating Revenues	565	22,972	238,630	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	1,447	2
Other (specify):		
Total Customer Forfeited Discounts (631)	1,447	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HOLDING TANK REVENUE	5,726	6
MISC REVENUE	200	7
Total Miscellaneous Operating Revenues (635)	5,926	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	46,075	46,667	1
Power and Fuel for Pumping (821)	41,070	41,730	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)	10,000	11,000	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	3,850	3,320	8
Transportation Expenses (828)	1,721	1,047	9
Rents (829)		0	10
Total Operation Expenses	102,716	103,764	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	20,877	5,109	* 11
Maintenance of Collection System Pumping Equipment (832)	5,112	834	12
Maintenance of Treatment and Disposal Plant Equipment (833)	8,114	9,037	* 13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
Total Maintenance Expenses	34,103	14,980	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	11,493	11,293	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	11,493	11,293	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	885	892	20
Outside Services Employed (852)	23,767	29,093	21
Insurance Expense (853)	4,340	2,682	22
Employees Pensions and Benefits (854)	19,331	20,517	23
Regulatory Commission Expenses (855)	1,029	989	24
Miscellaneous General Expenses (856)	1,022	840	25
Rents (857)	1,263	965	26
Total Administrative and General Expenses	51,637	55,978	
Total Operation and Maintenance Expenses	199,949	186,015	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

832 - Increase is due to repairs and service calls for lift station.

831 - Increase in maintenance and sewer main cleaning.

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		4,110	4,152	1
Local and School Tax Equivalent on Meters Charged by Water Department		310	309	2
PSC Remainder Assessment		232	202	3
Other (specify): NONE			0	4
Total tax expense		4,652	4,663	

SEWER 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, 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)	5,246				5,246	3
Total Intangible Plant	5,246	0	0	0	5,246	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	360,610	68,672	6,160		423,122	7 *
Interceptor Mains and Accessories (314)	107,143				107,143	8
Force Mains (315)	106,881				106,881	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	574,634	68,672	6,160	0	637,146	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	67,138				67,138	12
Receiving Wells (322)	84,703				84,703	13
Electric Pumping Equipment (323)	111,195	4,739	1,600		114,334	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	263,036	4,739	1,600	0	266,175	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	74,206				74,206	17
Structures and Improvements (331)	272,872				272,872	18
Preliminary Treatment Equipment (332)	16,711				16,711	19
Primary Treatment Equipment (333)	97,372				97,372	20
Secondary Treatment Equipment (334)	171,841				171,841	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	8,388				8,388	23
Sludge Treatment and Disposal Equipment (337)	128,950				128,950	24
Plant Site Piping (338)	211,979				211,979	25
Flow Metering and Monitoring Equipment (339)	31,131				31,131	26
Outfall Sewer Pipes (340)	1,795				1,795	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	142,811				142,811	28
Total Treatment and Disposal Plant	1,158,056	0	0	0	1,158,056	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	7,172				7,172	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	13,066				13,066	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	80,755				80,755	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	44,808				44,808	40
Total General Plant	145,801	0	0	0	145,801	
Total utility plant in service directly assignable	2,146,773	73,411	7,760	0	2,212,424	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	2,146,773	73,411	7,760	0	2,212,424	

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

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

Collecting mains were added during the year

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	469,394		6,160		463,234	* 7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	469,394	0	6,160	0	463,234	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	179,139				179,139	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	135,257				135,257	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	101,496				101,496	24
Plant Site Piping (338)	166,850				166,850	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	582,742	0	0	0	582,742	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,052,136	0	6,160	0	1,045,976	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	1,052,136	0	6,160	0	1,045,976	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
							0	1
Total Utility		0	0	0	0	0	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	690				690	* 1
8.000	43,534	1,540	1,540		43,534	2
12.000	649				649	3
Total Utility	44,873	1,540	1,540	0	44,873	

SEWER MAINS

Sewer Mains (Page S-10)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

All additions were funded by utility.
