



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: PADDOCK LAKE MUNICIPAL WATER UTILITY

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Principal Office: 6969 236TH AVE  
PADDOCK LAKE, WI 53168

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For the Year Ended: DECEMBER 31, 2008

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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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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** PADDOCK LAKE MUNICIPAL WATER UTILITY

**Utility Address:** 6969 236TH AVE  
PADDOCK LAKE, WI 53168

**When was utility organized?** 7/14/1960

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** EMILY UHLENHAKE

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (262) 843 - 2713

**Fax Number:** (262) 843 - 3409

**Email Address:** emily@paddocklake.net

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

**Name:** KATHRYN A ANDREA

**Title:** PARTNER

**Office Address:** ANDREA & ORENDORFF LLP  
6300 76TH STREET, SUITE 200  
KENOSHA, WI 53142

**Telephone:** (262) 657 - 7716

**Fax Number:** (262) 657 - 6191

**Email Address:** KATHYA@AOPCA.NET

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

**Name:** DAVID BUEHN

**Title:** PRESIDENT

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (262) 543 - 2713

**Fax Number:** (262) 843 - 3409

**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:**

**Name:** KATHRYN A ANDREA

**Title:** PARTNER

**Office Address:** ANDREA & ORENDORFF LLP  
6300 76TH STREET  
KENOSHA, WI 53143

**Telephone:** (262) 657 - 7716

**Fax Number:** (262) 657 - 6191

**Email Address:** KATHYA@AOCPA.NET

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 6/11/2008

**Period covered by most recent audit:** DECEMBER 31, 2007

**Names and titles of utility management including manager or superintendent:**

**Name:** JOHN BURG

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (262) 843 - 2713

**Fax Number:** (262) 843 - 3409

**Email Address:** BURG@paddocklake.net

**Name:** MIKE JOHNSON

**Title:** UTILITY OPERATION SUPERVISOR

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (414) 843 - 2824

**Fax Number:** (414) 843 - 3409

**Email Address:**

**Name of utility commission/committee:** PADDOCK LAKE BOARD OF TRUSTEES

**Names of members of utility commission/committee:**

- MRS CHRISTINE BUCKO, TRUSTEE
- MR DAVID BUEHN, PRESIDENT
- MR TERRY BURNS, TRUSTEE
- MS MARLENE GOODSON, TRUSTEE
- MS KAREN HARRIS, TRUSTEE
- MR JOSEPH RIESELDMANN, TRUSTEE
- MS MARY YOUNG, TRUSTEE

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	90,799	89,488	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	33,618	65,149	2
Depreciation Expense (403)	15,931	15,756	3
Amortization Expense (404-407)	0		4
Taxes (408)	667	707	5
<b>Total Operating Expenses</b>	<b>50,216</b>	<b>81,612</b>	
<b>Net Operating Income</b>	<b>40,583</b>	<b>7,876</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>40,583</b>	<b>7,876</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)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	4,145	4,370	11
<b>Total Other Income</b>	<b>4,145</b>	<b>4,370</b>	
<b>Total Income</b>	<b>44,728</b>	<b>12,246</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,524)	(3,525)	12
Other Income Deductions (426)	4,380	4,311	13
<b>Total Miscellaneous Income Deductions</b>	<b>856</b>	<b>786</b>	
<b>Income Before Interest Charges</b>	<b>43,872</b>	<b>11,460</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	59,911	26,641	14
Amortization of Debt Discount and Expense (428)	4,084	1,774	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)	36,256	0	19
<b>Total Interest Charges</b>	<b>27,739</b>	<b>28,415</b>	
<b>Net Income</b>	<b>16,133</b>	<b>(16,955)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	105,974	126,778	20
Balance Transferred from Income (433)	16,133	(16,955)	21
Miscellaneous Credits to Surplus (434)	175,350	9,625	22
Miscellaneous Debits to Surplus--Debit (435)	0	13,474	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>297,457</b>	<b>105,974</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 Miscellaneous Nonoperating Income, Account 421.

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	90,799	0	90,799	1
<b>Total (Acct. 400):</b>	<b>90,799</b>	<b>0</b>	<b>90,799</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	33,618	0	33,618	2
<b>Total (Acct. 401-402):</b>	<b>33,618</b>	<b>0</b>	<b>33,618</b>	
<b>Depreciation Expense (403):</b>				
Derived	15,931	0	15,931	3
<b>Total (Acct. 403):</b>	<b>15,931</b>	<b>0</b>	<b>15,931</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	667	0	667	5
<b>Total (Acct. 408):</b>	<b>667</b>	<b>0</b>	<b>667</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	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			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>40,583</b>	<b>0</b>	<b>40,583</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE			0	11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
DEVELOPER INSTALLED ONE WATER SERVICE	0	500	500	13
HOOKUP FEE	460	0	460	14

## 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)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
PRIOR YEAR ADJUSTMENT TO CLEAR A/P	3,185	0	3,185	15
<b>Total (Acct. 421):</b>	<b>3,645</b>	<b>500</b>	<b>4,145</b>	
<b>TOTAL OTHER INCOME:</b>	<b>3,645</b>	<b>500</b>	<b>4,145</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(3,524)	0	(3,524)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(3,524)</b>	<b>0</b>	<b>(3,524)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	4,380	4,380	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>4,380</b>	<b>4,380</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,524)</b>	<b>4,380</b>	<b>856</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	59,911	0	59,911	20
<b>Total (Acct. 427):</b>	<b>59,911</b>	<b>0</b>	<b>59,911</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DISCOUNT/ISSUE COSTS	4,084		4,084	21
<b>Total (Acct. 428):</b>	<b>4,084</b>	<b>0</b>	<b>4,084</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<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	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
INTEREST RELATED TO WESTSIDE EXPANSION PROJECT	36,256		36,256	* 25
<b>Total (Acct. 432):</b>	<b>36,256</b>	<b>0</b>	<b>36,256</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>27,739</b>	<b>0</b>	<b>27,739</b>	
<b>NET INCOME:</b>	<b>20,013</b>	<b>(3,880)</b>	<b>16,133</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(67,031)	173,005	105,974	26
<b>Total (Acct. 216):</b>	<b>(67,031)</b>	<b>173,005</b>	<b>105,974</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 Miscellaneous Nonoperating Income, Account 421.

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	20,013	(3,880)	16,133	27
<b>Total (Acct. 433):</b>	<b>20,013</b>	<b>(3,880)</b>	<b>16,133</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
SERVICES PAID BY DEVELOPERS FROM PRIOR YEARS WERE MI	(3,500)	3,500	0	* 28
DEVELOPERS FEES FROM PRIOR YEARS		175,350	175,350	* 29
<b>Total (Acct. 434):</b>	<b>(3,500)</b>	<b>178,850</b>	<b>175,350</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	31
<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			0	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(50,518)</b>	<b>347,975</b>	<b>297,457</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

#### General footnotes

Revisions: Interest expense incurred for 2008 related to bonds for the west side water expansion project have been capitalized.

#### If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

Revisions: Developer Fees have been collected for the West Side Water Project in prior years. Because we are now including this project as part of the Water Utility, we need to update the unappropriated, earned surplus - contributed plant to include these fees collected in prior years.

Revisions: Water services installed & paid for by developers in prior years were misclassified. In 2005, the Village had \$1500 and in 2007, the amount was \$2,000 for a total of \$3,500 reclassified.

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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 and 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	90,799	0	0	0	90,799	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>90,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,799</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	0.2	1
Electric		2
Gas		3
Sewer		4

## BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	2,451,455	955,037	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	183,896	163,585	2
<b>Net Utility Plant</b>	<b>2,267,559</b>	<b>791,452</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)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	852,446		9
<b>Total Other Property and Investments</b>	<b>852,446</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	0	0	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	42,489	37,920	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,380	840	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	363	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>48,869</b>	<b>39,123</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	67,219	13,790	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>67,219</b>	<b>13,790</b>	
<b>Total Assets and Other Debits</b>	<b>3,236,093</b>	<b>844,365</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)	0	0	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	297,457	105,974	35
<b>Total Proprietary Capital</b>	<b>297,457</b>	<b>105,974</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,195,000	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	595,000	620,000	38
<b>Total Long-Term Debt</b>	<b>2,790,000</b>	<b>620,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	628	3,716	* 40
Payables to Municipality (233)	49,077	47,721	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	46,082	10,191	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)		390	46
<b>Total Current and Accrued Liabilities</b>	<b>95,787</b>	<b>62,018</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	52,849	56,373	49
<b>Total Deferred Credits</b>	<b>52,849</b>	<b>56,373</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)		0	53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,236,093</b>	<b>844,365</b>	

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## BALANCE SHEET

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**Balance Sheet (Page F-07)**

**General footnotes**

Revisions: Increased accounts payable balance to include \$378 related to the West Side Water expansion project.

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## 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	955,037	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)	689,846	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	265,691	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	1,495,918				* 7
<b>Total Utility Plant</b>	<b>2,451,455</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)	87,949	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	95,947	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>183,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<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>2,267,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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## NET UTILITY PLANT

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### Net Utility Plant (Page F-08)

#### General footnotes

Revision: The West Side Water expansion project began in 2005 but had been classified as a capital project fund of the Village. This revision changes the status to a projec of the water utility. This amount for CWIP is the cumulative amount spent thru 12/31/2008.

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**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>	72,018				<b>72,018</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	15,931				<b>15,931</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>15,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,931</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 (111.1)</b>	<b>87,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,949</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>	91,567				<b>91,567</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	4,380				<b>4,380</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>4,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,380</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>95,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,947</b>	26
<b>Footnotes</b>						27

**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>					
BOND ANTICIPATION NOTE	2,350	428	2,350	*	1
GENERAL OBLIGATION REFUNDING PROMISSORY NOTES	1,734	428	12,056	*	2
REVENUE B BONDS 2008	0	428	52,813	*	3
<b>Total</b>			<b>67,219</b>		
<b>Unamortized premium on debt (251)</b>					
NONE					4
<b>Total</b>			<b>0</b>		

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

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

#### General footnotes

Revisions: Adding WestSide Water Expansion Project - 2 new bonds 1. Bond Anticipation Note issued in 2005; Original Disc/Issue Costs were \$11,750 at \$2,350 amortization per year. 1. Special Assessment B Bonds issued in 2008; Original Disc/Issue Costs were \$52,813; no amortization will be taken until 2009 when payments begin.

Also, for \$645,000 Revenue Bond issued in 2005, Amortization amount should be \$1,734 with a balance of \$12,136 at 12/31/08. Reported incorrectly in original 2008 report.

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### 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	0	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>0</b>	<b>2</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)		
REVENUE BOND ANTICIPATION NOTE	02/01/2005	02/01/2010	3.50%	550,000	*	1
SPECIAL ASSESSMENT B BONDS	07/22/2008	02/01/2018	4.39%	1,645,000	*	2
<b>Total Bonds (Account 221):</b>				<b>2,195,000</b>		

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## BONDS (ACCT. 221)

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### Bonds (Acct. 221) (Page F-17)

#### General footnotes

- Revision: 1. Adding Revenue Bond Anticipation Notes issued in 2005 for WestSide Water Expansion project, no principal payments until maturity date, only interest expense.
2. Adding Special Assessment B Bonds issued in 2008 for WestSide Water Expansion project.
-

## 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)	
<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>					
GENERAL OBLIGATION REFUNDING PROMISSORY NOTE	02/08/2006	02/01/2016	3.50%	595,000	2
<b>Total for Account 224</b>				<b>595,000</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	667	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>667</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	594	7
PSC Remainder Assessment	73	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>667</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>					
SPECIAL ASSESSMENT B BONDS		28,235		28,235	* 1
REVENUE BOND ANTICIPATION NOTE		8,021		8,021	* 2
<b>Subtotal</b>	<b>0</b>	<b>36,256</b>	<b>0</b>	<b>36,256</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>					
GENERAL OBLIGATION REFUNDING PROMISSORY NOTES	10,191	23,655	24,020	9,826	4
<b>Subtotal</b>	<b>10,191</b>	<b>23,655</b>	<b>24,020</b>	<b>9,826</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,191</b>	<b>59,911</b>	<b>24,020</b>	<b>46,082</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### 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.

Revisions: Added accrued interest payable for BAN and for Special Assessment B Bonds for the West Side Water Expansion project. The interest expense related to these bonds is being capitalized because the project is not yet completed.

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## 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>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
CASH RESTRICTED FOR USE IN WEST SIDE WATER EXPANSION PROJECT	852,446	* 5
<b>Total (Acct. 128):</b>	<b>852,446</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	42,489	* 8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>42,489</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT BILLS ON TAX ROLL	6,380	15
<b>Total (Acct. 145):</b>	<b>6,380</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
NEGATIVE CASH IN FUND COVERED BY THE GENERAL FUND		49,077
<b>Total (Acct. 233):</b>		<b>49,077</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability		52,849
NONE		24
<b>Total (Acct. 253):</b>		<b>52,849</b>

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

#### General footnotes

Revisions: Cash related to the West Side Water Expansion project is restricted for use by the project and not available for Water utility operations.

Revisions: An adjusting entry was made to customer accounts receivable since the original report was submitted.

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

DONE

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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)	689,846	0	0	0	<b>689,846</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	79,983	0	0	0	<b>79,983</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	54,611	0	0	0	<b>54,611</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>555,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>555,252</b>	
Net Operating Income	40,583	0	0	0	<b>40,583</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.31%</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	56,373	0	0	0	56,373	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,524	0	0	0	3,524	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>52,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,849</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.**

none

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**2. Leaseholder changes.**

none

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**3. Extensions of service.**

none

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**4. Estimated changes in revenues due to rate changes.**

none

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**5. Obligations incurred or assumed, excluding commercial paper.**

none

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**6. Formal proceedings with the Public Service Commission.**

none

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**7. Any additional matters.**

We are revising our 2008 report to include the West Side Water Expansion Project which began in 2005 but was classified as a capital project of the governmental funds. The project should have been shown as a construction in progress of the Water utility. We are showing the current year activity for 2008 as additions and the prior years cumulative effect as adjustments where possible. There are 2 bonds associated with this project: one issued in 2005 and one issued in 2008. The interest earned and expensed related to these bonds is being capitalized during the project until completion. \*

## 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)	87,796	87,259	1
<b>Total Sales of Water</b>	<b>87,796</b>	<b>87,259</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	3,003	2,229	2
Rents from Water Property (472 )	0		3
Interdepartmental Rents (473 )	0		4
Other Water Revenues (474 )	0	0	5
<b>Total Other Operating Revenues</b>	<b>3,003</b>	<b>2,229</b>	
<b>Total Operating Revenues</b>	<b>90,799</b>	<b>89,488</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	18,158	45,309	6
General Operating Expenses (680-691)	15,460	19,840	7
<b>Total Operation and Maintenance Expenses</b>	<b>33,618</b>	<b>65,149</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	15,931	15,756	8
Amortization Expense (404-407)			9
Taxes (408 )	667	707	10
<b>Total Other Operating Expenses</b>	<b>16,598</b>	<b>16,463</b>	
<b>Total Operating Expenses</b>	<b>50,216</b>	<b>81,612</b>	
<b>NET OPERATING INCOME</b>	<b>40,583</b>	<b>7,876</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
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	273	17,480	85,128	5
Commercial (461.2 )	8	107	2,387	6
Industrial (461.3 )				7
Public Authority (461.4 )	1	26	281	8
<b>Total Metered Sales to General Customers (461)</b>	<b>282</b>	<b>17,613</b>	<b>87,796</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )				10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>282</b>	<b>17,613</b>	<b>87,796</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)	3
NONE	4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>
<b>Forfeited Discounts (470):</b>	
NONE	5
Customer late payment charges	3,003 6
<b>Other (specify):</b>	
<b>Total Forfeited Discounts (470)</b>	<b>3,003</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>	
NONE	9
Return on net investment in meters charged to sewer department	10
<b>Other (specify):</b>	
<b>Total Other Water Revenues (474)</b>	<b>0</b>

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## OTHER OPERATING REVENUES (WATER)

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

**If Public Fire Protection Service (463) Amount Billed is zero, please explain.**

No public fire protection service charges are reported because fire protection is contracted from another municipality.

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## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	4,039	4,577	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	5,523	5,094	3
Chemicals (630)	4,737	4,318	4
Supplies and Expenses (640)	1,771	2,029	5
Repairs of Water Plant (650)	1,094	29,045	6 *
Transportation Expenses (660)	994	246	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>18,158</b>	<b>45,309</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,729	3,047	8
Office Supplies and Expenses (681)	3,029	4,348	9
Outside Services Employed (682)	470	4,564	10
Insurance Expense (684)	5,139	4,732	11
Employees Pensions and Benefits (686)	3,063	3,119	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	30	30	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
<b>Total General Operating Expenses</b>	<b>15,460</b>	<b>19,840</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>33,618</b>	<b>65,149</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 30%, but not less \$2,000, please explain.

2007 expenses for Repairs of Water Plant were high due to major repairs of wells. This did not repeat in 2008.

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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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		595	583	3
PSC Remainder Assessment		72	124	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>667</b>	<b>707</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			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.178200				3
County tax rate	mills		3.897300				4
Local tax rate	mills		6.257600				5
School tax rate	mills		8.520500				6
Voc. school tax rate	mills		1.257300				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>20.110900</b>				<b>10</b>
Less: state credit	mills		1.528600				11
<b>Net tax rate</b>	mills		<b>18.582300</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.257600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.777800</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>16.035400</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.110900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797349</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.582300</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.816573</b>				<b>21</b>
Utility Plant, Jan. 1	\$	955,037	955,037				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>955,037</b>	<b>955,037</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>955,037</b>	<b>955,037</b>				<b>26</b>
Assessment Ratio	dec.		0.932917				27
<b>Assessed Value</b>	\$	<b>890,970</b>	<b>890,970</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.816573</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,201</b>	<b>13,201</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	3,615					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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

#### General footnotes

done

#### If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village Board passed a resolution on March 10, 2003 to forgive the property tax equivalent for all future years until rescinded by the Board.

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## 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)	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)	26,792				26,792	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>26,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,792</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	19,895				19,895	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	468				468	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>20,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,363</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)	2,722				2,722	24
Transmission and Distribution Mains (343)	495,635				495,635	25
Services (345)	1,143				1,143	26
Meters (346)	102,598				102,598	27
Hydrants (348)	19,859				19,859	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>621,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>621,957</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	11,175				11,175	33
Transportation Equipment (392)	9,559				9,559	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
<b>Total General Plant</b>	<b>20,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,734</b>	
<b>Total utility plant in service directly assignable</b>	<b>689,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,846</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>689,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,846</b>	

## 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)	5,151				5,151	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>5,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,151</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	4,268				4,268	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	23,100				23,100	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>27,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,368</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)	11,736				11,736	24
Transmission and Distribution Mains (343)	141,158				141,158	25
Services (345)	59,884	500			60,384	26 *
Meters (346)	0				0	27

## 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>						
Hydrants (348)	19,894				19,894	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>232,672</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>233,172</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					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>265,191</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>265,691</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>265,191</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>265,691</b>	

## 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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			1,762	1,762	1
February			1,595	1,595	2
March			1,800	1,800	3
April			1,571	1,571	4
May			1,923	1,923	5
June			1,942	1,942	6
July			2,079	2,079	7
August			2,215	2,215	8
September			1,781	1,781	9
October			1,815	1,815	10
November			1,546	1,546	11
December			1,508	1,508	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>21,537</b>	<b>21,537</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):	21,537	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>21,537</b>	3
Less: Gallons (000's) sold:	17,613	4
Gallons (000's) entering distribution system but not sold:	<b>3,924</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	188	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	260	10
Subtotal Estimated Usage:	<b>448</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>3,476</b>	17
Subtotal of Estimated Losses:	<b>3,476</b>	18
Percentage of water entering distribution system sold:	<b>82%</b>	19
Percentage of unaccounted for water:	<b>16%</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.)	166	22
Date of maximum: 10/30/2008		23
Cause of maximum: Caused by flushing of mains.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	38	25
Date of minimum: 02/16/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	49,400	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:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,000	35
Outside municipality?	0	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)	
6939 235TH AVE	#1 BG 090	136	12	46,400	Yes	1
6939 235TH AVE	#2 BG 089	141	6	19,600	Yes	2

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	6939 235TH AVENUE	6939 235TH AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BRYON JACKSON	BRYON JACKSON		5
Year Installed	1958	1958		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	360	180		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC		9
Year Installed	1958	1958		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	15		12
Footnotes				13
				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				24
Type				25
Horsepower				26
Footnotes				27
				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		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	3		6
Total capacity in gallons (actual)	10,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
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.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		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				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	4,171				4,171	1
M	D	6.000	8,545				8,545	2
P	D	6.000	1,801				1,801	3
M	D	8.000	853				853	4
<b>Total Within Municipality</b>			<b>15,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,370</b>	
<b>Total Utility</b>			<b>15,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,370</b>	

## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	256			4	260		* 1
M	1.000	17	5		(3)	19		* 2
M	1.500	5			(3)	2		* 3
M	2.000	5			(4)	1		* 4
<b>Total Utility</b>		<b>283</b>	<b>5</b>	<b>0</b>	<b>(6)</b>	<b>282</b>	<b>0</b>	

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## WATER SERVICES

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

**Explain all reported Adjustments.**

The adjustments are correcting the first of year numbers. We realized that we had been reporting some of the sizes incorrectly. Also, we reported 4 new services in 2007; those 4 services were paid for in 2007 but they didn't actually become active until January 2008. We had reported them as 2-inch but they were actually 1-inch size services. The Village actually received fees to add one new one-inch service in 2008 but 5 one-inch services were activated.

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

Regarding additions, 4 of the additions were paid for by developers in 2007 and 1 addition was paid for by developers in 2008.

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

The Village has no services not in use at yearend.

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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)		
0.625	278			(15)	263	7	*	1
1.000	1			21	22	0	*	2
1.500	4			(2)	2	0	*	3
2.000	5			(4)	1	0	*	4
3.000	1				1	0		5
<b>Total:</b>	<b>289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>289</b>	<b>7</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)		
0.625	260	0	0	0	0	3	263	*	1
1.000	13	5	0	1	0	3	22	*	2
1.500	0	2	0	0	0	0	2	*	3
2.000	0	1	0	0	0	0	1	*	4
3.000	0	0	0	0	1	0	1		5
<b>Total:</b>	<b>273</b>	<b>8</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>6</b>	<b>289</b>		

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

The meters reported in prior years were reported in incorrect meter sizes. The adjustment column serves to correct the meter sizes reported. The total of meters doesn't change.

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

The Village Board has resolved to replace the meters after 20 years rather than testing every ten years.

#### 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, station meters are being tested every two years.

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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	1
Within Municipality	24				24	2
<b>Total Fire Hydrants</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	24
Number of distribution system valves end of year:	44
Number of distribution valves operated during year:	44