



3015 (02-05-09)

ANNUAL REPORT

OF

Name: ELKHART LAKE WATER DEPARTMENT

Principal Office: 40 PINE STREET
P.O. BOX 143
ELKHART, WI 53020

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHART LAKE WATER DEPARTMENT

Utility Address: 40 PINE STREET
P.O. BOX 143
ELKHART, WI 53020

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEANETTE L MOIOFFER

Title: CLERK TREASURER

Office Address: ELKAHRT LAKE WATER DEPT. - VILLAGE OF ELKHART LAKE
40 PINE STREET
P.O. BOX 143
ELKHART, WI 53020

Telephone: (920) 876 - 2122

Fax Number: (920) 876 - 2892

Email Address: villageofelkhartlake@verizon.net

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

Name: JEANETTE L. MOIOFFER

Title: CLERK-TREASURER

Office Address: VILLAGE OF ELKHART LAKE
40 PINE STREET
P.O. BOX 143
ELKHART LAKE, WI 53020

Telephone: (920) 876 - 2122

Fax Number: (920) 876 - 2892

Email Address: villageofelkhartlake@verizon.net

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

Name: THOMAS K. NELSON

Title: TRUSTEE AND CHAIRMAN PUBLIC WORKS COMMITTEE

Office Address:
P.O. BOX 331
ELKHART LAKE, WI 53020

Telephone: (920) 876 - 2122

Fax Number: (920) 876 - 2892

Email Address: tom.nelson@elkhartlaketrustees.com

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: GREG PETERSON

Title: CPA

Office Address: CORSON, PETERSON & HAMMANN, S.C.
2203 SOUTH MEMORIAL PLACE
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

Email Address: greg@corsonpeterson.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: RICHARD SOLEK

Title: WATER OPERATOR

Office Address: ELKHART LAKE WATER DEPT.

51 EAST MAPLE STREET

P.O. BOX 143

ELKHART, WI 53020

Telephone: (920) 876 - 2231

Fax Number: (920) 876 - 2892

Email Address: rselwater@verizon.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE OF VILLAGE BOARD

Names of members of utility commission/committee:

MR STEVEN R KAPellen, TRUSTEE VILLAGE BOARD

MS ROLA ANN KLAHN, TRUSTEE VILLAGE BOARD

MRS YVONNE LANDGRAF, TRUSTEE VILLAGE BOARD

MR THOMAS K. NELSON, TRUSTEE VILLAGE BOARD

MR ALAN S. RUDNICK, PRESIDENT VILLAGE BOARD

MR RICHARD SADIQ, TRUSTEE VILLAGE BOARD

MR MICHAEL WOLF, TRUSTEE VILLAGE BOARD

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? NO

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:

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)	266,775	262,849	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	88,234	79,726	2
Depreciation Expense (403)	89,967	88,103	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	65,132	58,455	5
Total Operating Expenses	243,333	226,284	
Net Operating Income	23,442	36,565	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,442	36,565	
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)	1,481	6,021	10
Miscellaneous Nonoperating Income (421)	0	180,790	11
Total Other Income	1,481	186,811	
Total Income	24,923	223,376	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,295)	(2,295)	12
Other Income Deductions (426)	12,503	11,064	13
Total Miscellaneous Income Deductions	10,208	8,769	
Income Before Interest Charges	14,715	214,607	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	0	0	
Net Income	14,715	214,607	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	406,177	191,570	20
Balance Transferred from Income (433)	14,715	214,607	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	420,892	406,177	

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	266,775	0	266,775	1
Total (Acct. 400):	266,775	0	266,775	
Operation and Maintenance Expense (401-402):				
Derived	88,234	0	88,234	2
Total (Acct. 401-402):	88,234	0	88,234	
Depreciation Expense (403):				
Derived	89,967	0	89,967	3
Total (Acct. 403):	89,967	0	89,967	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	65,132	0	65,132	5
Total (Acct. 408):	65,132	0	65,132	
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:	23,442	0	23,442	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED	1,481		1,481	11
Total (Acct. 419):	1,481	0	1,481	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	1,481	0	1,481	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(2,295)	0	(2,295)	14
NONE			0	15
Total (Acct. 425):	(2,295)	0	(2,295)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	12,503	12,503	16
NONE			0	17
Total (Acct. 426):	0	12,503	12,503	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,295)	12,503	10,208	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	27,218	(12,503)	14,715	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(285,573)	691,750	406,177	24
Total (Acct. 216):	(285,573)	691,750	406,177	
Balance Transferred from Income (433):				
Derived	27,218	(12,503)	14,715	25
Total (Acct. 433):	27,218	(12,503)	14,715	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(258,355)	679,247	420,892	

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	266,775	0	0	0	266,775	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	266,775	0	0	0	266,775	

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	0.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,094,964	4,922,778	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	937,599	833,569	2
Net Utility Plant	4,157,365	4,089,209	
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	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	250,616	129,107	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	248,548	225,108	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	37,745	41,755	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	215	31,695	18
Plant Materials and Operating Supplies (154)	4,345	4,364	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	398	0	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	541,867	432,029	
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	4,699,232	4,521,238	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,231,952	4,063,672	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	420,892	406,177	35
Total Proprietary Capital	4,652,844	4,469,849	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,846	2,098	40
Payables to Municipality (233)	4,270	13,278	41
Customer Deposits (235)	0		42
Taxes Accrued (236)	8,155	1,605	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	0		46
Total Current and Accrued Liabilities	14,271	16,981	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	32,117	34,408	49
Total Deferred Credits	32,117	34,408	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,699,232	4,521,238	

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	4,922,778	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,287,997	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	806,967	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)					7
Total Utility Plant	5,094,964	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	809,878	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	127,721	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
Total Accumulated Provision	937,599	0	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	4,157,365	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	718,351				718,351	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,967				89,967	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,368				2,368	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	42				42	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	92,377	0	0	0	92,377	16
Debits during year						17
Book cost of plant retired	850				850	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	850	0	0	0	850	25
Balance end of year (111.1)	809,878	0	0	0	809,878	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	115,218				115,218	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	12,503				12,503	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	12,503	0	0	0	12,503	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	127,721	0	0	0	127,721	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	0	0	1
NONE	0	0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	4,345	4,364	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	4,345	4,364	

**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		0		1
Total			0	
Unamortized premium on debt (251)				
NONE		0		2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,063,672	1
Changes during year (explain):		
TIF PROVIDED WATER LOOP	168,280	2
Balance end of year	<u>4,231,952</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE				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%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,605	1
Accruals:		
Charged water department expense	63,155	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	63,155	
Taxes paid during year:		
County, state and local taxes	56,605	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	56,605	
Balance end of year	8,155	

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)					
NONE	0			0	1
Subtotal	0	0	0	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	0	0	0	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,745	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	37,745	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SHARING OF CELL PHONE WITH PW DEPT	215	15
Total (Acct. 145):	215	
Prepayments (165):		
SOFTWARE SERVICE	398	16
Total (Acct. 165):	398	

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):		
PORTION OF GARAGE AND OFFICE EXPENSES	4,270	* 22
Total (Acct. 233):	4,270	
Other Deferred Credits (253):		
Regulatory Liability	32,117	23
NONE		24
Total (Acct. 253):	32,117	

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.

10% of the Village Garage Expenses and 10% of the Village office expenses are allocated to the water utility.

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)	4,198,713	0	0	0	4,198,713	1
Materials and Supplies	4,354	0	0	0	4,354	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	764,114	0	0	0	764,114	4
Customer Advances for Construction					0	5
Regulatory Liability	33,262	0	0	0	33,262	6
NONE					0	7
Average Net Rate Base	3,405,691	0	0	0	3,405,691	
Net Operating Income	23,442	0	0	0	23,442	8
Net Operating Income as a percent of						
Average Net Rate Base	0.69%	N/A	N/A	N/A	0.69%	

**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	34,408	0	0	0	34,408	1
Add credits during year:						
ADJUST BALANCE FROM 2008	4				4	2
Deduct charges:						
Miscellaneous Amortization (425)	2,295	0	0	0	2,295	3
Other (specify):						
NONE					0	4
Balance End of Year	32,117	0	0	0	32,117	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Completed a main which looped a portion of the service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	265,916	261,999	1
Total Sales of Water	265,916	261,999	
Other Operating Revenues			
Forfeited Discounts (470)	819	830	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	40	20	5
Total Other Operating Revenues	859	850	
Total Operating Revenues	266,775	262,849	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	53,599	48,362	6
General Operating Expenses (680-691)	34,635	31,364	7
Total Operation and Maintenance Expenses	88,234	79,726	
Other Operating Expenses			
Depreciation Expense (403)	89,967	88,103	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	65,132	58,455	10
Total Other Operating Expenses	155,099	146,558	
Total Operating Expenses	243,333	226,284	
NET OPERATING INCOME	23,442	36,565	

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)	542	20,106	87,192	5
Commercial (461.2)	90	22,467	54,076	6
Industrial (461.3)	8	8,856	14,535	7
Public Authority (461.4)	15	2,209	6,779	8
Total Metered Sales to General Customers (461)	655	53,638	162,582	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		103,334	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	656	53,638	265,916	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	103,334	3
NONE		4
Total Public Fire Protection Service (463)	103,334	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	819	6
Other (specify):		
Total Forfeited Discounts (470)	819	
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):		
NONE		9
Return on net investment in meters charged to sewer department	40	10
Other (specify):		
Total Other Water Revenues (474)	40	

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)	20,634	16,959	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	13,215	12,104	3
Chemicals (630)	5,336	4,920	4
Supplies and Expenses (640)	3,295	4,044	5
Repairs of Water Plant (650)	10,056	8,649	6
Transportation Expenses (660)	1,063	1,686	7
Total Plant Operation and Maintenance Expenses	53,599	48,362	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,802	11,656	8
Office Supplies and Expenses (681)	4,554	3,519	9
Outside Services Employed (682)	4,795	4,745	10
Insurance Expense (684)	3,929	3,908	11
Employees Pensions and Benefits (686)	8,168	6,607	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,387	929	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	34,635	31,364	
Total Operation and Maintenance Expenses	88,234	79,726	

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		63,155	56,605	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		541	496	2
Net property tax equivalent		62,614	56,109	
Social Security		2,287	2,135	3
PSC Remainder Assessment		231	211	4
Other (specify): NONE			0	5
Total tax expense		65,132	58,455	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.171826				3
County tax rate	mills		4.888707				4
Local tax rate	mills		4.628319				5
School tax rate	mills		7.522430				6
Voc. school tax rate	mills		1.509478				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.720760				10
Less: state credit	mills		0.907740				11
Net tax rate	mills		17.813020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.628319				14
Combined School Tax Rate	mills		9.031908				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.660227				17
Total Tax Rate	mills		18.720760				18
Ratio of Local and School Tax to Total	dec.		0.729683				19
Total tax net of state credit	mills		17.813020				20
Net Local and School Tax Rate	mills		12.997864				21
Utility Plant, Jan. 1	\$	4,922,778	4,922,778				22
Materials & Supplies	\$	4,364	4,364				23
Subtotal	\$	4,927,142	4,927,142				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,927,142	4,927,142				26
Assessment Ratio	dec.		0.986147				27
Assessed Value	\$	4,858,886	4,858,886				28
Net Local & School Rate	mills		12.997864				29
Tax Equiv. Computed for Current Year	\$	63,155	63,155				30
Tax Equivalent per 1994 PSC Report	\$	29,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	63,155					32 33
Tax equiv. for current year (see note 6)	\$	63,155					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	5,200				5,200	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)	397,288				397,288	8
Supply Mains (316)	25,515				25,515	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	428,003	0	0	0	428,003	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	389,418				389,418	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	153,362				153,362	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	16,448				16,448	16
Total Pumping Plant	559,228	0	0	0	559,228	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	2,114				2,114	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	9,439	220	100		9,559	21
Total Water Treatment Plant	11,553	220	100	0	11,673	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	9,950				9,950	22
Structures and Improvements (341)	2,548				2,548	23
Distribution Reservoirs and Standpipes (342)	735,904				735,904	24
Transmission and Distribution Mains (343)	1,686,383	174,661			1,861,044	25
Services (345)	319,118				319,118	26
Meters (346)	84,340	4,241	750		87,831	27
Hydrants (348)	252,309				252,309	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)	0				0	29
Total Transmission and Distribution Plant	3,090,552	178,902	750	0	3,268,704	
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)	7,854	295			8,149	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	4,152				4,152	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	8,088				8,088	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	20,094	295	0	0	20,389	
Total utility plant in service directly assignable	4,109,430	179,417	850	0	4,287,997	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,109,430	179,417	850	0	4,287,997	

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)	654,746				654,746	25
Services (345)	91,823				91,823	26
Meters (346)	0				0	27
Hydrants (348)	60,398				60,398	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	806,967	0	0	0	806,967	
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	806,967	0	0	0	806,967	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	806,967	0	0	0	806,967	

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			5,352	5,352	1
February			5,239	5,239	2
March			5,798	5,798	3
April			6,159	6,159	4
May			5,638	5,638	5
June			6,744	6,744	6
July			9,556	9,556	7
August			7,270	7,270	8
September			6,190	6,190	9
October			4,894	4,894	10
November			4,094	4,094	11
December			4,343	4,343	12
Total annual pumpage	0	0	71,277	71,277	

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):	71,277	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	71,277	3
Less: Gallons (000's) sold:	53,638	4
Gallons (000's) entering distribution system but not sold:	17,639	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	680	7
Gallons (000's) used for fire protection:	188	8
Gallons (000's) used to prevent freezing of distribution system:	294	9
Gallons (000's) used for other system uses:	188	10
Subtotal Estimated Usage:	1,350	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,500	13
Gallons (000's) lost due to service leaks or breaks:	180	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:	13,609	17
Subtotal of Estimated Losses:	16,289	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	19%	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.)	420	22
Date of maximum: 08/03/2009		23
Cause of maximum: summer population, hot day, service break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	97	25
Date of minimum: 12/07/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	122,829	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		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)	
ABANDONED	2	522	12	504,000	No	1
DEEP WELL	1	530	12	878,400	Yes	2
DEEPWELL	3	295	18	800,000	Yes	3

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	BOOSTER 1	STANDBY BOOSTER	STANDBY WELL #1	1
Location	81 NORTH EAST STREET	81 NORTH EAST STREET	81 NORTH EAST STREET	2
Purpose	B	S	S	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	AURORA	AURORA	5
Year Installed	1976	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	545	220	480	8
Pump Motor or Standby Engine Mfr	RELIANCE	WAUKESHA	CONTINENTAL	10
Year Installed	1976	1936	1953	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	40	1	1	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #3		15
Location	81 NORTH EAST STREET	633 ARBOR DRIVE		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	JOHNSON GEAR	GOULD		19
Year Installed	2004	2002		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	600	1,005		22
Pump Motor or Standby Engine Mfr	US MOTORS	FORD		24
Year Installed	2004	2002		25
Type	ELECTRIC	NATURAL GAS		26
Horsepower	50	174		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	RESERVOIR	SPHERE	STANDPIPE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	S	3 4
Year constructed	1936	2002	1975	5 6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	1	118	160	9 10
Total capacity in gallons (actual)	110,000	300,000	160,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	72.0000	1.5000	1.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	N	N	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				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	4,047				4,047	1
P	D	4.000	320				320	2
M	D	6.000	9,455				9,455	3
M	S	6.000	25				25	4
P	D	6.000	1,300				1,300	5
M	D	8.000	8,902				8,902	6
M	S	8.000	95				95	7
P	D	8.000	18,612	8			18,620	8
P	S	8.000	60				60	9
P	S	10.000	6,567				6,567	10
M	D	12.000	1,138				1,138	11
P	D	12.000	18,310	994			19,304	12
Total Within Municipality			68,831	1,002	0	0	69,833	
Total Utility			68,831	1,002	0	0	69,833	

WATER MAINS

Water Mains (Page W-19)

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

The water main extensions completed a looping that was financed by the Village through their Tax Incremental District.

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)	
L	0.625	28	0	0	0	28	2	1
M	0.750	209	0	0	0	209	11	2
M	1.000	312	0	0	0	312	38	3
M	1.250	1	0	0	0	1	0	4
M	1.500	18	0	0	0	18	0	5
M	2.000	15	0	0	0	15	0	6
M	3.000	1	0	0	0	1	0	7
M	4.000	2	0	0	0	2	0	8
P	6.000	3	0	0	0	3	2	9
P	8.000	4	0	0	0	4	0	10
Total Utility		593	0	0	0	593	53	

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	709	30	5	0	734	31	1
0.750	1	0	0	0	1	0	2
1.000	35	4	0	(2)	37	2	3
1.250	0	0	0	2	2	1	4
1.500	19	0	0	1	20	0	5
2.000	17	0	2	1	16	5	6
3.000	3	0	0	0	3	1	7
4.000	2	0	0	0	2	0	8
Total:	786	34	7	2	815	40	

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	516	43	2	8	0	165	734	1
0.750	0	1	0	0	0	0	1	2
1.000	5	20	3	4	0	5	37	3
1.250	0	0	1	1	0	0	2	4
1.500	0	15	0	1	0	4	20	5
2.000	0	8	2	4	0	2	16	6
3.000	0	2	0	1	0	0	3	7
4.000	0	2	0	0	0	0	2	8
Total:	521	91	8	19	0	176	815	

METERS

Meters (Page W-21)

Explain all reported adjustments.

two meters that had been classified as one inch have been reclassified as one and one/quarter inch.

1 1/2" meter left off invenotry list.

2" meter purchased for new construction was left off the inventory list but included in the meter additions to plant.

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

We are presently in a program whereby we are replacing our meters with Invensus meters rather than a used meter. We have replace 200 meters during the first five years of the program and continue to replace 30 to 40 meters per year depending on the approved budget.

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.

Both our station meteres were tested in 2008 with the meter for well number 3 running 20% fast and this was corrected in 2009. We anticipate that the station meters will be tested in late 2010 or early 2011.

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	0	0	0	1
Within Municipality	118	0	0	0	118	2
Total Fire Hydrants	118	0	0	0	118	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	118	*
Number of distribution system valves end of year:	179	
Number of distribution valves operated during year:	41	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Continue to operate as many valves as time allows in the water work hours under the public works department. Continue to try an organize this task by area and schedule.
