



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

For the Year Ended: DECEMBER 31, 2009

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

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

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

## GENERAL RULES FOR REPORTING

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



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Hortonville  
Hortonville, Wisconsin

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

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

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

Kerber, Rose & Associates, S.C.  
March 29, 2010

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

**Utility Address:** 118 N. MILL STREET  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

**When was utility organized?** 9/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LYNNE MISCHKER  
**Title:** CLERK/TREASURER

**Office Address:**  
118 N. MILL STREET  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

**Telephone:** (920) 779 - 6011

**Fax Number:** (920) 779 - 6552

**Email Address:** hrtvclerk@charterinternet.com

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

**Name:** KAREN KERBER  
**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E 5TH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**Email Address:** karen.kerber@kerberrose.com

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

**Name:** ROGER RETZLAFF  
**Title:** PRESIDENT

**Office Address:**  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

**Telephone:** (920) 779 - 6011

**Fax Number:** (920) 779 - 6552

**Email Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** KAREN KERBER  
**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E 5TH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**Email Address:** karen.kerber@kerberrose.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 6/3/2009

**Period covered by most recent audit:** DECEMBER 31, 2008 (2009 IS IN PROCESS)

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

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**Name:** MR. RON AUSTRENG

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

521 W CEDAR STREET  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

**Telephone:** (920) 779 - 4086

**Fax Number:** (920) 779 - 6552

**Email Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MR STEVE FLEMING, TRUSTEE
- MR ANDREW GITTER, TRUSTEE
- MR ALFRED HANDRICH, TRUSTEE
- MR LOUIS MCKELLAR, TRUSTEE
- MR MARK OLK, TRUSTEE
- MR ROGER RETZLAFF, PRESIDENT
- MS DAWN VOLLBRECHT, TRUSTEE

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 9/1/1948

**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**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)	450,071	454,372	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	237,267	215,689	2
Depreciation Expense (403)	75,560	71,160	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	40,316	39,870	5
<b>Total Operating Expenses</b>	<b>353,143</b>	<b>326,719</b>	
<b>Net Operating Income</b>	<b>96,928</b>	<b>127,653</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>96,928</b>	<b>127,653</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)	47,604	67,423	10
Miscellaneous Nonoperating Income (421)	13,230	65,589	11
<b>Total Other Income</b>	<b>60,834</b>	<b>133,012</b>	
<b>Total Income</b>	<b>157,762</b>	<b>260,665</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(7,836)	(7,836)	12
Other Income Deductions (426)	20,668	20,482	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,832</b>	<b>12,646</b>	
<b>Income Before Interest Charges</b>	<b>144,930</b>	<b>248,019</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	100,525	105,442	14
Amortization of Debt Discount and Expense (428)	19,360	0	15
Amortization of Premium on Debt--Cr. (429)	0	22,614	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>119,885</b>	<b>82,828</b>	
<b>Net Income</b>	<b>25,045</b>	<b>165,191</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,297,698	4,132,507	20
Balance Transferred from Income (433)	25,045	165,191	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,322,743</b>	<b>4,297,698</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	450,071	0	450,071	1
<b>Total (Acct. 400):</b>	<b>450,071</b>	<b>0</b>	<b>450,071</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	237,267	0	237,267	2
<b>Total (Acct. 401-402):</b>	<b>237,267</b>	<b>0</b>	<b>237,267</b>	
<b>Depreciation Expense (403):</b>				
Derived	75,560	0	75,560	3
<b>Total (Acct. 403):</b>	<b>75,560</b>	<b>0</b>	<b>75,560</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	40,316	0	40,316	5
<b>Total (Acct. 408):</b>	<b>40,316</b>	<b>0</b>	<b>40,316</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>96,928</b>	<b>0</b>	<b>96,928</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>				
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	47,604		47,604	11
<b>Total (Acct. 419):</b>	<b>47,604</b>	<b>0</b>	<b>47,604</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONREGULATED SEWER	13,230		13,230	13
<b>Total (Acct. 421):</b>	<b>13,230</b>	<b>0</b>	<b>13,230</b>	
<b>TOTAL OTHER INCOME:</b>	<b>60,834</b>	<b>0</b>	<b>60,834</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(7,836)	0	(7,836)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(7,836)</b>	<b>0</b>	<b>(7,836)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	20,668	20,668	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>20,668</b>	<b>20,668</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,836)</b>	<b>20,668</b>	<b>12,832</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	100,525	0	100,525	18
<b>Total (Acct. 427):</b>	<b>100,525</b>	<b>0</b>	<b>100,525</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	19,360		19,360	19
<b>Total (Acct. 428):</b>	<b>19,360</b>	<b>0</b>	<b>19,360</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<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	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>119,885</b>	<b>0</b>	<b>119,885</b>	
<b>NET INCOME:</b>	<b>45,713</b>	<b>(20,668)</b>	<b>25,045</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,020,650	3,277,048	4,297,698	24
<b>Total (Acct. 216):</b>	<b>1,020,650</b>	<b>3,277,048</b>	<b>4,297,698</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	45,713	(20,668)	25,045	25
<b>Total (Acct. 433):</b>	<b>45,713</b>	<b>(20,668)</b>	<b>25,045</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,066,363</b>	<b>3,256,380</b>	<b>4,322,743</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	450,071	0	0	0	450,071	1
Less: interdepartmental sales	1,683		0	0	1,683	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	245				245	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>448,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,143</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	92,433	0	92,433	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>92,433</b>	<b>0</b>	<b>92,433</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	3.0	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)	4,784,959	4,554,876	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	945,089	886,807	2
<b>Net Utility Plant</b>	<b>3,839,870</b>	<b>3,668,069</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	8,728,798	7,745,838	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,366,483	4,183,702	4
<b>Net Nonutility Property</b>	<b>4,362,315</b>	<b>3,562,136</b>	
Investment in Municipality (123)	487,892	506,270	5
Other Investments (124)	0	0	6
Sinking Funds (125)	988,063	1,222,449	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>5,838,270</b>	<b>5,290,855</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	24,245	8,478	10
Special Deposits (134)	0	0	11
Working Funds (135)	255,366	255,445	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	110,232	109,877	15
Other Accounts Receivable (143)	82,517	79,857	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,304	9,181	18
Plant Materials and Operating Supplies (154)	3,290	3,780	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>481,954</b>	<b>466,618</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	57,452	76,812	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>57,452</b>	<b>76,812</b>	
<b>Total Assets and Other Debits</b>	<b>10,217,546</b>	<b>9,502,354</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,727,218	2,447,337	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,322,743	4,297,698	35
<b>Total Proprietary Capital</b>	<b>7,049,961</b>	<b>6,745,035</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,885,000	2,040,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	370,255	414,439	38
<b>Total Long-Term Debt</b>	<b>2,255,255</b>	<b>2,454,439</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	577,865	22,541	40
Payables to Municipality (233)	168,115	105,833	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	24,948	27,285	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	31,698	29,681	46
<b>Total Current and Accrued Liabilities</b>	<b>802,626</b>	<b>185,340</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	109,704	117,540	49
<b>Total Deferred Credits</b>	<b>109,704</b>	<b>117,540</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,217,546</b>	<b>9,502,354</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,554,876	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)	3,495,263	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,289,696	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>4,784,959</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)	658,165	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	286,924	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>945,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,839,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	620,485				<b>620,485</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	75,560				<b>75,560</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,449				<b>2,449</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>
Adjust to depreciation schedule	2,356				<b>2,356</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>80,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,365</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	42,685				<b>42,685</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>42,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,685</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>658,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>658,165</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>	266,322				<b>266,322</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	20,668				<b>20,668</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>20,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,668</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
Adjust to depreciation schedule	66				<b>66</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>	25
<b>Balance end of year (111.2)</b>	<b>286,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286,924</b>	26
<b>Footnotes</b>						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	7,745,838	37,387	7,058	<b>7,776,167</b>	<b>1</b>
CONSTRUCTION IN PROGRESS	0	952,631		<b>952,631</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>7,745,838</b>	<b>990,018</b>	<b>7,058</b>	<b>8,728,798</b>	
Less accum. prov. depr. & amort. (122)	4,183,702	189,839	7,058	<b>4,366,483</b>	<b>3</b>
 <b>Net Nonutility Property</b>	 <b>3,562,136</b>	 <b>800,179</b>	 <b>0</b>	 <b>4,362,315</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	3,290	3,780	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>3,290</b>	<b>3,780</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 MORTGAGE REVENUE BONDS	394	428	554	1
2002 MORTGAGE REVENUE BONDS	1,248	428	626	2
2007 DEFERRED AMOUNT ON REFUNDING	15,752	428	33,168	3
2007 MORTGAGE REVENUE BONDS	1,966	428	23,104	4
<b>Total</b>			<b>57,452</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,447,337	1
<b>Changes during year (explain):</b>		
VILLAGE PAID FOR RECONSTRUCTION OF WATER MAINS AND HYDRANTS	279,881	2
<b>Balance end of year</b>	<b><u>2,727,218</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND	04/01/2001	09/01/2021	4.85%	110,000	<b>1</b>
Mortgage Revenue Refunding Bonds	07/02/2002	09/01/2010	2.50%	90,000	<b>2</b>
MORTGAGE REVENUE 2007 REFUNDING BONDS	04/25/2007	09/01/2021	4.06%	1,685,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,885,000</b>	

## 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>					
NOTE PAYBLE - BANK	11/17/2006	11/17/2011	4.74%	370,255	2
<b>Total for Account 224</b>				<b>370,255</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	40,316	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>40,316</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	32,708	6
Social Security taxes	7,473	7
PSC Remainder Assessment	135	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>40,316</b>	
<b>Balance end of year</b>	<b>0</b>	

## 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>					
MORTGAGE REVENUE BONDS/2001	2,514	6,796	8,087	1,223	1
MORTGAGE REVENUE 2007 REFINANCING BONDS	21,667	68,743	69,184	21,226	2
MORTGAGE REVENUE REFUNDING BONDS/2002	2,349	6,336	6,750	1,935	3
<b>Subtotal</b>	<b>26,530</b>	<b>81,875</b>	<b>84,021</b>	<b>24,384</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NOTE PAYABLE - BANK	755	18,650	18,841	564	5
<b>Subtotal</b>	<b>755</b>	<b>18,650</b>	<b>18,841</b>	<b>564</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,285</b>	<b>100,525</b>	<b>102,862</b>	<b>24,948</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	487,892	1
<b>Total (Acct. 123):</b>	<b>487,892</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SEWER UTILITY FUNDS	988,063	3
<b>Total (Acct. 125):</b>	<b>988,063</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	110,232	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>110,232</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	82,517	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>82,517</b>	
<b>Receivables from Municipality (145):</b>		
INTEREST RECEIVABLE FROM TIF	6,304	15
<b>Total (Acct. 145):</b>	<b>6,304</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>		
DUE TO OTHER FUNDS - OPERATING EXPENSES	168,115	22
<b>Total (Acct. 233):</b>	<b>168,115</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	109,704	23
NONE		24
<b>Total (Acct. 253):</b>	<b>109,704</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,367,691	0	0	0	<b>3,367,691</b>	1
Materials and Supplies	3,535	0	0	0	<b>3,535</b>	2
<b>Other (specify):</b>						
NONE					<b>0</b>	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	639,325	0	0	0	<b>639,325</b>	4
Customer Advances for Construction					<b>0</b>	5
Regulatory Liability	113,622	0	0	0	<b>113,622</b>	6
NONE					<b>0</b>	7
<b>Average Net Rate Base</b>	<b>2,618,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,618,279</b>	
Net Operating Income	96,928	0	0	0	<b>96,928</b>	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.70%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.70%</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	117,540	0	0	0	<b>117,540</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,836	0	0	0	<b>7,836</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>109,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,704</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Hortonville  
Hortonville, Wisconsin

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

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

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

Kerber, Rose & Associates, S.C.  
March 29, 2010

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## 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)	398,971	402,251	1
<b>Total Sales of Water</b>	<b>398,971</b>	<b>402,251</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	871	764	2
Rents from Water Property (472 )	46,688	50,289	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	3,541	1,068	5
<b>Total Other Operating Revenues</b>	<b>51,100</b>	<b>52,121</b>	
<b>Total Operating Revenues</b>	<b>450,071</b>	<b>454,372</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	22,172	20,529	6
Pumping Expenses (620-625)	18,562	16,600	7
Water Treatment Expenses (630-635)	47,276	37,552	8
Transmission and Distribution Expenses (640-655)	47,359	47,978	9
Customer Accounts Expenses (901-906)	18,774	18,019	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	83,124	75,011	12
<b>Total Operation and Maintenance Expenses</b>	<b>237,267</b>	<b>215,689</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	75,560	71,160	13
Amortization Expense (404-407)		0	14
Taxes (408 )	40,316	39,870	15
<b>Total Other Operating Expenses</b>	<b>115,876</b>	<b>111,030</b>	
<b>Total Operating Expenses</b>	<b>353,143</b>	<b>326,719</b>	
<b>NET OPERATING INCOME</b>	<b>96,928</b>	<b>127,653</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 )	962	39,896	187,975	5
Commercial (461.2 )	91	7,654	27,718	6
Industrial (461.3 )	31	1,559	7,600	7
Public Authority (461.4 )	31	4,486	14,578	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,115</b>	<b>53,595</b>	<b>237,871</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )	1		159,417	10
Other Water Sales (465 )		0	0	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )	1	652	1,683	13
<b>Total Sales of Water</b>	<b>1,117</b>	<b>54,247</b>	<b>398,971</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<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)	
<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)	159,417	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>159,417</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	871	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>871</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER FOR COMMUNICATION ANTENNAES	46,688	7
<b>Total Rents from Water Property (472)</b>	<b>46,688</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
WELL PERMITS AND OTHER MISCELLANEOUS REVENUES	1,272	9
Return on net investment in meters charged to sewer department	2,269	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>3,541</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	17,845	16,704	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	4,327	3,825	4
<b>Total Source of Supply Expenses</b>	<b>22,172</b>	<b>20,529</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,980	1,164	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	16,582	14,926	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		510	9
<b>Total Pumping Expenses</b>	<b>18,562</b>	<b>16,600</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	19,951	14,193	10
Chemicals (631)	27,325	23,359	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>47,276</b>	<b>37,552</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	3,577	7,088	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,066	22,219	16
Maintenance of Mains (651)	2,868	10,906	17
Maintenance of Services (652)	3,951	1,858	18
Maintenance of Meters (653)	1,483	1,810	19
Maintenance of Hydrants (654)	5,414	4,097	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>47,359</b>	<b>47,978</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,477	1,530	22
Accounting and Collecting Labor (902)	17,052	16,489	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	245	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>18,774</b>	<b>18,019</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	27,827	26,595	28
Office Supplies and Expenses (921)	5,483	4,976	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	6,997	6,328	31
Property Insurance (924)	5,021	4,113	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	35,581	30,769	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,080	542	36
Transportation Expenses (933)	1,135	1,688	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>83,124</b>	<b>75,011</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>237,267</b>	<b>215,689</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

Account 650 - Additional money was spent to repair the well starter during 2009.

Account 630 - Wage increase and additional hours spent on water treatment plant during 2009.

Account 651 - The expenses for 2008 were higher because there were more breaks during 2008 and no breaks in 2009.

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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	BOARD DETERMINED	33,097	33,097	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BOARD DETERMINED	389	390	2
<b>Net property tax equivalent</b>		<b>32,708</b>	<b>32,707</b>	
Social Security	BASED ON WAGES	7,473	6,835	3
PSC Remainder Assessment	INVOICE RECEIVED FROM PSC	135	328	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>40,316</b>	<b>39,870</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			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.167540				3
County tax rate	mills		4.423880				4
Local tax rate	mills		5.714870				5
School tax rate	mills		8.567080				6
Voc. school tax rate	mills		1.693510				7
Other tax rate - Local	mills		0.146390				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.713270</b>				10
Less: state credit	mills		1.411040				11
<b>Net tax rate</b>	mills		<b>19.302230</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.714870</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.260590</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.146390</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.121850</b>				17
<b>Total Tax Rate</b>	mills		<b>20.713270</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778334</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.302230</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.023589</b>				21
Utility Plant, Jan. 1	\$	4,554,876	4,554,876				22
Materials & Supplies	\$	3,780	3,780				23
<b>Subtotal</b>	\$	4,558,656	<b>4,558,656</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	4,558,656	<b>4,558,656</b>				26
Assessment Ratio	dec.		1.012900				27
<b>Assessed Value</b>	\$	4,617,463	<b>4,617,463</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.023589</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	69,371	<b>69,371</b>				30
Tax Equivalent per 1994 PSC Report	\$	22,794					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	33,097					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	33,097					34
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The other tax rate represents the levy imposed by the Black Otter Lake District.

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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)	1,911				1,911	4
Structures and Improvements (311)	411,192				411,192	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	174,478				174,478	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>587,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>587,581</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,975				2,975	12
Other Power Production Equipment (323)	36,385				36,385	13
Electric Pumping Equipment (325)	56,921				56,921	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>96,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,281</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)	1,270				1,270	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>1,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,270</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	11,255				11,255	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	406,427				406,427	24
Transmission and Distribution Mains (343)	1,583,792	197,085	37,205		1,743,672	25
Services (345)	217,027	55,672			272,699	26
Meters (346)	87,750	3,003	360		90,393	27
Hydrants (348)	143,009	27,124	5,120		165,013	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>2,449,260</b>	<b>282,884</b>	<b>42,685</b>	<b>0</b>	<b>2,689,459</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	11,954				11,954	32
Computer Equipment (391.1)	0	12,745			12,745	33
Transportation Equipment (392)	19,059				19,059	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)	43,606				43,606	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	31,108	2,200			33,308	41
<b>Total General Plant</b>	<b>105,727</b>	<b>14,945</b>	<b>0</b>	<b>0</b>	<b>120,672</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,240,119</b>	<b>297,829</b>	<b>42,685</b>	<b>0</b>	<b>3,495,263</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,240,119</b>	<b>297,829</b>	<b>42,685</b>	<b>0</b>	<b>3,495,263</b>	

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

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The cost was attributable to disconnecting and re-connecting when the mains were replaced. The services were not changed.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,000,172				1,000,172	25
Services (345)	185,164				185,164	26
Meters (346)	0				0	27
Hydrants (348)	104,360				104,360	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,289,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,289,696</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,289,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,289,696</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,289,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,289,696</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.

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			6,053	6,053	1
February			5,438	5,438	2
March			6,060	6,060	3
April			6,008	6,008	4
May			6,840	6,840	5
June			6,648	6,648	6
July			7,667	7,667	7
August			6,525	6,525	8
September			6,827	6,827	9
October			6,029	6,029	10
November			5,917	5,917	11
December			6,218	6,218	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>76,230</b>	<b>76,230</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):	76,230	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>76,230</b>	3
Less: Gallons (000's) sold:	54,247	4
Gallons (000's) entering distribution system but not sold:	<b>21,983</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	900	7
Gallons (000's) used for fire protection:	1,500	8
Gallons (000's) used to prevent freezing of distribution system:	509	9
Gallons (000's) used for other system uses:	7	10
Subtotal Estimated Usage:	<b>2,916</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	5,000	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>14,067</b>	17
Subtotal of Estimated Losses:	<b>19,067</b>	18
Percentage of water entering distribution system sold:	<b>71%</b>	19
Percentage of unaccounted for water:	<b>18%</b>	20
If more than 25%, indicate causes:		21
A check valve failure was allowing water to be pumped back into well after being metered.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
The check valve has been replaced. A leak survey will be done in 2010		26

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	371	27
Date of maximum: 09/15/2009		28
Cause of maximum: Normal high summer usage		29
		30
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	121	31
Date of minimum: 04/06/2009		32
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	140,334	33
If water is purchased:		34
Vendor Name:		35
Point of Delivery:		36
What percentage of purchased water is surface water?		37
Number of main breaks repaired this year:	0	38
Number of service breaks repaired this year:	0	39
Population served (estimate the number of individuals served):		40
Inside municipality?	2,720	41
Outside municipality?	0	42

## 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)	
ALONZO PARK/E. MAIN ST	WELL NO. 2	375	14	111,000	Yes	1
MILLER PARK/ W. MAIN ST	WELL NO. 1	340	10	78,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO. 2		1
Location	HWY 45 / MILLER PARK	310 E. MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	2007	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	500		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC		9 10
Year Installed	2007	1994		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	40		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ET #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	203		6
Total capacity in gallons (actual)	300,000		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.)	0.5799		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	3.000	425				425	1
M	D	4.000	353				353	2
P	D	4.000	0				0	3
A	D	6.000	7,550		2,336		5,214	4
M	D	6.000	12,159				12,159	5
P	D	6.000	790				790	6
A	D	8.000	2,795		1,775		1,020	7
M	D	8.000	2,702				2,702	8
P	D	8.000	34,454	4,712			39,166	9
M	D	10.000	2,842				2,842	10
P	D	10.000	4,045				4,045	11
M	T	12.000	320				320	12
P	D	12.000	24,470				24,470	13
P	S	12.000	365				365	14
<b>Total Within Municipality</b>			<b>93,270</b>	<b>4,712</b>	<b>4,111</b>	<b>0</b>	<b>93,871</b>	
<b>Total Utility</b>			<b>93,270</b>	<b>4,712</b>	<b>4,111</b>	<b>0</b>	<b>93,871</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

The Village contributed the additional feet of mains installed during 2009.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	585				585	38	1
M	1.000	458				458	108	2
P	1.250		1			1		3
M	1.250	1				1		4
M	1.500	14				14	5	5
M	2.000	11				11	2	6
P	2.000	3	1			4		7
M	4.000	3				3		8
M	6.000	1				1		9
P	6.000	4	1			5		10
P	8.000	1	1			2	1	11
<b>Total Utility</b>		<b>1,081</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1,085</b>	<b>154</b>	

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## WATER SERVICES

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

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**  
The Village contributed the services to the Utility.

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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	1,103	48	36		1,115	0	1
1.000	17	2			19	0	2
1.500	15	1			16	0	3
2.000	17		1		16	0	4
3.000	1				1	0	5
4.000	1				1	0	6
<b>Total:</b>	<b>1,154</b>	<b>51</b>	<b>37</b>	<b>0</b>	<b>1,168</b>	<b>0</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	962	65	23	17	0	48	1,115	1
1.000	0	13	4	1		1	19	2
1.500	0	9	1	6	0	0	16	3
2.000	0	5	4	5	1	1	16	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>962</b>	<b>92</b>	<b>32</b>	<b>31</b>	<b>1</b>	<b>50</b>	<b>1,168</b>	

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## METERS

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### Meters (Page W-21)

If Tested During Year column total is zero, please explain.

The Utility did not test meters during 2009 due to limited staff. The Utility plans on replacing meters at least once every 20 years. Meters are tested if there is an issue with a billing.

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

All meters are tested at least once every 10 years and are replaced once every 20 years. The number replaced is not consistent each year and fluctuates annually.

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 - all station meters are tested at least once 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	1				1	1
Within Municipality	170	10	9		171	2
<b>Total Fire Hydrants</b>	<b>171</b>	<b>10</b>	<b>9</b>	<b>0</b>	<b>172</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	172
Number of distribution system valves end of year:	236
Number of distribution valves operated during year:	215

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## WATER OPERATING SECTION FOOTNOTES

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

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

Account 650 - Additional money was spent to repair the well starter during 2009.

Account 630 - Wage increase and additional hours spent on water treatment plant during 2009.

Account 651 - The expenses for 2008 were higher because there were more breaks during 2008 and no breaks in 2009.

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### Property Tax Equivalent (Water) - Part 2 (Page W-07)

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

In a resolution adopted on December 18, 1997, the Village froze the tax equivalent at the rate computed for 1996.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The other tax rate represents the levy imposed by the Black Otter Lake District.

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The cost was attributable to disconnecting and re-connecting when the mains were replaced. The services were not changed.

---

### Water Mains (Page W-19)

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

The Village contributed the additional feet of mains installed during 2009.

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### Water Services (Page W-20)

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

The Village contributed the services to the Utility.

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### Meters (Page W-21)

If Tested During Year column total is zero, please explain.

The Utility did not test meters during 2009 due to limited staff. The Utility plans on replacing meters at least once every 20 years. Meters are tested if there is an issue with a billing.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-21)

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

All meters are tested at least once every 10 years and are replaced once every 20 years. The number replaced is not consistent each year and fluctuates annually.

**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 - all station meters are tested at least once every two years.

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