



3015 (02-05-09)

ANNUAL REPORT

OF

Name: RANDOM LAKE MUNICIPAL WATER UTILITY

Principal Office: 96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RANDOM LAKE MUNICIPAL WATER UTILITY

Utility Address: 96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

When was utility organized? 1/1/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH SCHLUECHTERMANN

Title: VILLAGE CLERK-TREASURER

Office Address: RANDOM LAKE MUNICIPAL WATER UTILITY
96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075-0344

Telephone: (920) 994 - 4852

Fax Number: (920) 994 - 2390

Email Address: jschluechtermann@randomlake.org

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

Name: GREG PETERSON

Title: CPA

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

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

Email Address: greg@corsonpeterson.com

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

Name: ROBERT MCDERMOTT

Title: PRESIDENT

Office Address:
96 RUSSELL DR
P.O. BOX 344
RANDOM LAKE, WI 53075-0344

Telephone: (920) 994 - 4852

Fax Number: (920) 994 - 2390

Email Address: rmcdermott4@wi.rr.com

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DAN KLOTZ

Title: UTILITY MANAGER/SUPT.

Office Address:

96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075-0344

Telephone: (920) 994 - 4852

Fax Number: (920) 994 - 2390

Email Address: dklotz@randomlake.org

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR JOHN KAUFMAN
- MR ROBERT MC DERMOTT
- MRS BARBARA RUEGE
- MR ROBERT SIEBENALER
- MR THOMAS SLEZEWSKI
- MR RANDALL SOERENS
- MR SHAWN STEVENS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	256,068	252,629	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	227,688	190,302	2
Depreciation Expense (403)	45,918	43,231	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	39,920	32,678	5
Total Operating Expenses	313,526	266,211	
Net Operating Income	(57,458)	(13,582)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(57,458)	(13,582)	
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)	1,621	6,199	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,621	6,199	
Total Income	(55,837)	(7,383)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,811)	(5,811)	12
Other Income Deductions (426)	8,517	8,535	13
Total Miscellaneous Income Deductions	2,706	2,724	
Income Before Interest Charges	(58,543)	(10,107)	
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	(58,543)	(10,107)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,449,787	1,430,860	20
Balance Transferred from Income (433)	(58,543)	(10,107)	21
Miscellaneous Credits to Surplus (434)	35,661	29,034	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)	1,426,905	1,449,787	

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	256,068	0	256,068	1
Total (Acct. 400):	256,068	0	256,068	
Operation and Maintenance Expense (401-402):				
Derived	227,688	0	227,688	2
Total (Acct. 401-402):	227,688	0	227,688	
Depreciation Expense (403):				
Derived	45,918	0	45,918	3
Total (Acct. 403):	45,918	0	45,918	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	39,920	0	39,920	5
Total (Acct. 408):	39,920	0	39,920	
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:	(57,458)	0	(57,458)	
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 INCOME ON SAVINGS AND CHECKING	1,621		1,621	11
Total (Acct. 419):	1,621	0	1,621	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	1,621	0	1,621	

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	(5,811)	0	(5,811)	14
NONE			0	15
Total (Acct. 425):	(5,811)	0	(5,811)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,517	8,517	16
NONE			0	17
Total (Acct. 426):	0	8,517	8,517	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,811)	8,517	2,706	
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:	(50,026)	(8,517)	(58,543)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,117,176	332,611	1,449,787	24
Total (Acct. 216):	1,117,176	332,611	1,449,787	
Balance Transferred from Income (433):				
Derived	(50,026)	(8,517)	(58,543)	25
Total (Acct. 433):	(50,026)	(8,517)	(58,543)	
Miscellaneous Credits to Surplus (434):				
TAX EQUIVALENT - 2009	35,661		35,661	26
Total (Acct. 434):	35,661	0	35,661	

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):	1,102,811	324,094	1,426,905	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

The 2009 tax equivalent of \$35,661 was forgiven by the Village and recorded as a credit to surplus as required.

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	256,068	0	0	0	256,068	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	256,068	0	0	0	256,068	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	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)	2,614,638	2,570,139	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	672,450	626,245	2
Net Utility Plant	1,942,188	1,943,894	
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)	118,297	87,607	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	96,515	221,985	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	33,361	31,556	15
Other Accounts Receivable (143)	67,620	65,452	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,223	14,591	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	333,016	421,191	
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)	84,564	0	32
Total Deferred Debits	84,564	0	
Total Assets and Other Debits	2,359,768	2,365,085	

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)	765,837	765,837	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,426,905	1,449,787	35
Total Proprietary Capital	2,192,742	2,215,624	
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)	20,750	10,220	40
Payables to Municipality (233)	64,917	52,071	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	85,667	62,291	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	81,359	87,170	49
Total Deferred Credits	81,359	87,170	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,359,768	2,365,085	

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	2,570,139	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)	2,088,101	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	497,627	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)	28,910				7
Total Utility Plant	2,614,638	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)	498,916	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	173,534	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	672,450	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	1,942,188	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)	461,228				461,228	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,918				45,918	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,670				2,670	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	48,588	0	0	0	48,588	16
Debits during year						17
Book cost of plant retired	10,900				10,900	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	10,900	0	0	0	10,900	25
Balance end of year (111.1)	498,916	0	0	0	498,916	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)	165,017				165,017	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,517				8,517	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	8,517	0	0	0	8,517	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)	173,534	0	0	0	173,534	26
Footnotes						27

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	765,837	1
Changes during year (explain):		2
Balance end of year	<u><u>765,837</u></u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	39,920	2
Charged electric department expense		3
Charged sewer department expense	860	4
Other (explain):		
NONE		5
Total Accruals and other credits	40,780	
Taxes paid during year:		
County, state and local taxes	35,661	6
Social Security taxes	4,933	7
PSC Remainder Assessment	186	8
Other (explain):		
NONE		9
Total payments and other debits	40,780	
Balance end of year	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	33,361	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	33,361	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	67,620	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	67,620	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PUT ON TAX ROLL DUE FROM VILLAGE	6,393	15
INSURANCE DIVIDEND DUE FROM VILLAGE	1,492	16
JOINT OPERATING COSTS AND MISC BILL DUE FROM SEWER	9,338	17
Total (Acct. 145):	17,223	

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)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEFERRED WATER TOWER PAINTING COSTS	84,564	23
Total (Acct. 186):	84,564	
Payables to Municipality (233):		
SEWER UTILITY CUSTOMER COLLECTIONS DUE TO SEWER	56,705	24
REFUND OF PUBLIC FIRE PROTECTION DUE TO VILLAGE	306	25
WATER'S PORTION OF INSURANCE DUE TO VILLAGE	7,906	26
Total (Acct. 233):	64,917	
Other Deferred Credits (253):		
Regulatory Liability	81,359	27
NONE		28
Total (Acct. 253):	81,359	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Water tower painting is being amortized over 5 years starting in 2009 per PSC authorization dated February 24, 2010.

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

Done

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)	2,080,306	0	0	0	2,080,306	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	480,072	0	0	0	480,072	4
Customer Advances for Construction					0	5
Regulatory Liability	84,264	0	0	0	84,264	6
NONE					0	7
Average Net Rate Base	1,515,970	0	0	0	1,515,970	
Net Operating Income	(57,458)	0	0	0	(57,458)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.79%	N/A	N/A	N/A	-3.79%	

**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	87,170	0	0	0	87,170	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,811	0	0	0	5,811	3
Other (specify):					0	4
Balance End of Year	81,359	0	0	0	81,359	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

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)	241,119	237,409	1
Total Sales of Water	241,119	237,409	
Other Operating Revenues			
Forfeited Discounts (470)	370	542	2
Rents from Water Property (472)	12,110	12,224	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,469	2,454	5
Total Other Operating Revenues	14,949	15,220	
Total Operating Revenues	256,068	252,629	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	150,444	104,239	6
General Operating Expenses (680-691)	77,244	86,063	7
Total Operation and Maintenance Expenses	227,688	190,302	
Other Operating Expenses			
Depreciation Expense (403)	45,918	43,231	8
Amortization Expense (404-407)		0	9
Taxes (408)	39,920	32,678	10
Total Other Operating Expenses	85,838	75,909	
Total Operating Expenses	313,526	266,211	
NET OPERATING INCOME	(57,458)	(13,582)	

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)	580	27,349	65,171	5
Commercial (461.2)	65	7,885	14,351	6
Industrial (461.3)	15	100,125	66,692	7
Public Authority (461.4)	12	11,667	11,247	8
Total Metered Sales to General Customers (461)	672	147,026	157,461	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		83,658	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	673	147,026	241,119	

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)	83,658	3
NONE		4
Total Public Fire Protection Service (463)	83,658	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	370	6
Other (specify):		
Total Forfeited Discounts (470)	370	
Rents from Water Property (472):		
WATER TOWER RENT FOR CELL ANTENNA	12,110	7
Total Rents from Water Property (472)	12,110	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	28	9
Return on net investment in meters charged to sewer department	2,441	10
Other (specify):		
Total Other Water Revenues (474)	2,469	

OTHER OPERATING REVENUES (WATER)

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

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

Done

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)	45,818	36,828	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	38,956	34,790	3
Chemicals (630)	5,010	6,103	4
Supplies and Expenses (640)	6,998	10,690	* 5
Repairs of Water Plant (650)	51,141	11,290	* 6
Transportation Expenses (660)	2,521	4,538	* 7
Total Plant Operation and Maintenance Expenses	150,444	104,239	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	16,130	15,294	8
Office Supplies and Expenses (681)	2,542	2,833	9
Outside Services Employed (682)	27,098	37,375	10
Insurance Expense (684)	5,675	6,832	11
Employees Pensions and Benefits (686)	25,084	22,941	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	715	788	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	77,244	86,063	
Total Operation and Maintenance Expenses	227,688	190,302	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Supplies and Expenses (640) - The prior year expense was higher because it included \$2,260 for a water tower inspection and also had more water samples.

Transportation Expenses (660) - Fuel costs were lower in 2009 compared to 2008 and there were no significant repairs to the vehicles in 2009.

Repairs of Water Plant (650) - 2009 expenses were considerably higher due to \$21,141 of water tower painting amortization that started in 2009. Also, costs related to water main breaks totalled \$25,996 in 2009 due to higher pressure when pumping water directly into the distribution system instead of the water tower while the water tower was drained for painting.

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		35,661	29,034	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% CHARGED TO SEWER	666	605	2
Net property tax equivalent		34,995	28,429	
Social Security		4,739	3,987	3
PSC Remainder Assessment		186	262	4
Other (specify): NONE			0	5
Total tax expense		39,920	32,678	

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		0.185162				3
County tax rate	mills		5.268133				4
Local tax rate	mills		5.747605				5
School tax rate	mills		8.850409				6
Voc. school tax rate	mills		1.626634				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.677943				10
Less: state credit	mills		1.454933				11
Net tax rate	mills		20.223010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.747605				14
Combined School Tax Rate	mills		10.477043				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.224648				17
Total Tax Rate	mills		21.677943				18
Ratio of Local and School Tax to Total	dec.		0.748440				19
Total tax net of state credit	mills		20.223010				20
Net Local and School Tax Rate	mills		15.135717				21
Utility Plant, Jan. 1	\$	2,570,139	2,570,139				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,570,139	2,570,139				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,570,139	2,570,139				26
Assessment Ratio	dec.		0.916704				27
Assessed Value	\$	2,356,057	2,356,057				28
Net Local & School Rate	mills		15.135717				29
Tax Equiv. Computed for Current Year	\$	35,661	35,661				30
Tax Equivalent per 1994 PSC Report	\$	26,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,661					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)	2,700				2,700	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)	13,826				13,826	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	16,526	0	0	0	16,526	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	55,572				55,572	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	66,888	1,544	750		67,682	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,135				1,135	16
Total Pumping Plant	123,595	1,544	750	0	124,389	
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)	36,115				36,115	21
Total Water Treatment Plant	36,115	0	0	0	36,115	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	750				750	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	340,204	10,250	5,000		345,454	* 24
Transmission and Distribution Mains (343)	1,151,951	4,437	100		1,156,288	* 25
Services (345)	143,462				143,462	26
Meters (346)	96,035	6,987	4,900		98,122	27
Hydrants (348)	79,764				79,764	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	1,812,166	21,674	10,000	0	1,823,840	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	628				628	32
Computer Equipment (391.1)	7,399				7,399	33
Transportation Equipment (392)	19,757				19,757	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	24,568	3,271	150		27,689	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	1,813				1,813	39
SCADA Equipment (397.1)	29,945				29,945	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	84,110	3,271	150	0	87,231	
Total utility plant in service directly assignable	2,072,512	26,489	10,900	0	2,088,101	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,072,512	26,489	10,900	0	2,088,101	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Distribution Standpipes (342) - \$10,250 was spent to replace the existing cathodic protection system for the water tower because the tower was drained while it was being painted and it made sense to replace it at this time.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Four valves were replaced during 2009 at a cost of \$4,437. No mains were added.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

Estimated cost of four valves from 1936 were removed because they were replaced this year. No mains were removed from the system.

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)	344,196				344,196	25
Services (345)	95,304				95,304	26
Meters (346)	0				0	27
Hydrants (348)	58,127				58,127	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	497,627	0	0	0	497,627	
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	497,627	0	0	0	497,627	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	497,627	0	0	0	497,627	

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			11,342	11,342	1
February			8,814	8,814	2
March			11,452	11,452	3
April			11,700	11,700	4
May			20,420	20,420	5
June			19,119	19,119	6
July			23,270	23,270	7
August			21,354	21,354	8
September			23,578	23,578	9
October			15,930	15,930	10
November			7,150	7,150	11
December			7,821	7,821	12
Total annual pumpage	0	0	181,950	181,950	

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):	181,950	1
Less: Gallons (000's) used in the treatment process:	2,288	2
Subtotal: Gallons (000's) entering distribution system:	179,662	3
Less: Gallons (000's) sold:	147,026	4
Gallons (000's) entering distribution system but not sold:	32,636	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	500	7
Gallons (000's) used for fire protection:	1,750	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,250	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,000	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:	8,000	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	19,386	17
Subtotal of Estimated Losses:	30,386	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	11%	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.)	1,074	22
Date of maximum: 07/07/2009		23
Cause of maximum: Customer Demand - Canning Season		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	91	25
Date of minimum: 12/24/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	384,545	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:	5	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,657	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BUTLER STREET WELL	#2	550	21	720,000	Yes	1
NORTH STREET WELL	#1	534	12	792,000	Yes	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	NORTH STREET	BUTLER STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	2003	2008		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	550	550		8
Pump Motor or Standby Engine Mfr	CRANE-DEMMING	U S ELECTRIC		9 10
Year Installed	1983	1954		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6920		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	22,469				22,469	1
P	D	6.000	2,546				2,546	2
M	D	8.000	4,209				4,209	3
P	D	8.000	4,029				4,029	4
M	D	10.000	260				260	5
M	D	12.000	13,081				13,081	6
P	D	12.000	15,302				15,302	7
Total Within Municipality			61,896	0	0	0	61,896	
Total Utility			61,896	0	0	0	61,896	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	511				511	25	1
P	1.000	119				119		2
P	1.500	2				2		3
M	2.000	7				7		4
P	2.000	2				2		5
M	3.000	1				1		6
M	4.000	2				2		7
M	6.000	1				1		8
P	6.000	6				6		9
Total Utility		651	0	0	0	651	25	

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	2				2	0	1
0.750	636	90	76		650	76	2
1.000	20	8	4		24	4	3
1.500	2	1	1		2	1	4
2.000	13	1	1		13	1	5
3.000	0				0	0	6
4.000	2	1			3	0	7
6.000	1	1			2	0	8
Total:	676	102	82	0	696	82	

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	2	0	0	0	0	0	2	1
0.750	576	45	6	5	0	18	650	2
1.000	2	13	4	1	0	4	24	3
1.500	0	1	1	0	0	0	2	4
2.000	0	6	2	5	0	0	13	5
3.000	0	0	0	0	0	0	0	6
4.000	0	0	1	1	0	1	3	7
6.000	0	0	1	0	0	1	2	8
Total:	580	65	15	12	0	24	696	

METERS

Meters (Page W-21)

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

The Utility changes out meters on average every 10 years.

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

Yes

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Usage is monitored every quarter for unusual fluctuations in usage and the utility did not want to incur the additional cost of sending the meter to a third party for testing.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	115				115	2
Total Fire Hydrants	115	0	0	0	115	
Flushing Hydrants						
	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:	115
Number of distribution system valves end of year:	94
Number of distribution valves operated during year:	94