



3015 (02-05-09)

ANNUAL REPORT

OF

Name: SISTER BAY WATER & SEWER UTILITY

Principal Office: P.O. BOX 655
SISTER BAY, WI 54234-0091

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.

SIGNATURE PAGE

I JULIANA NEUMAN of
(Person responsible for accounts)

SISTER BAY WATER & SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/19/2010
(Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SISTER BAY WATER & SEWER UTILITY

Utility Address: P.O. BOX 655
SISTER BAY, WI 54234-0091

When was utility organized? 7/11/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JULIANA NEUMAN

Title: UTILITIES CLERK

Office Address:

2383 MAPLE DR
P.O. BOX 655
SISTER BAY, WI 54234

Telephone: (920) 854 - 4118

Fax Number: (920) 854 - 9637

Email Address: utilityclerk@sisterbay.com

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

Name: MIKE KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 617 - 2510

Email Address: mike.konecny@schencksc.com

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

Name: MR. KENNETH CHURCH

Title: CHAIR

Office Address:

2353 MAPLE
P.O. BOX 655
SISTER BAY, WI 54234

Telephone: (920) 854 - 4118

Fax Number: (920) 854 - 9637

Email Address:

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

YES

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

Name: MIKE KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 617 - 2510

Email Address: mike.konecny@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/3/2009

Period covered by most recent audit: YEAR ENDED 12/31/08

Names and titles of utility management including manager or superintendent:

Name: MR. STEVEN JACOBSON

Title: SUPERINTENDENT

Office Address:

2124 AUTUMN CT
P.O. BOX 91
SISTER BAY, WI 54234

Telephone: (920) 854 - 2246

Fax Number: (920) 854 - 7602

Email Address:

Name of utility commission/committee: Village of Sister Bay Board

Names of members of utility commission/committee:

- MR KENNETH CHURCH, CHAIR
- MR PATRICK DUFFY
- MR STEVEN JACOBSON, EX-OFFICIO
- MR ROBERT KUFRIN, EX-OFFICIO
- MR ANDREW NOCKER
- MR PETER SAUER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: 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)	365,773	358,253	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	204,002	212,728	2
Depreciation Expense (403)	58,100	57,901	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	29,753	29,600	5
Total Operating Expenses	291,855	300,229	
Net Operating Income	73,918	58,024	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	73,918	58,024	
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)	39,485	61,303	10
Miscellaneous Nonoperating Income (421)	(126,597)	(128,789)	11
Total Other Income	(87,112)	(67,486)	
Total Income	(13,194)	(9,462)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,004)	(19,004)	12
Other Income Deductions (426)	37,257	37,257	13
Total Miscellaneous Income Deductions	18,253	18,253	
Income Before Interest Charges	(31,447)	(27,715)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	75,720	91,327	14
Amortization of Debt Discount and Expense (428)	0	26,537	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	75,720	117,864	
Net Income	(107,167)	(145,579)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,325,306	7,447,425	20
Balance Transferred from Income (433)	(107,167)	(145,579)	21
Miscellaneous Credits to Surplus (434)	23,137	23,460	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)	7,241,276	7,325,306	

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	365,773	0	365,773	1
Total (Acct. 400):	365,773	0	365,773	
Operation and Maintenance Expense (401-402):				
Derived	204,002	0	204,002	2
Total (Acct. 401-402):	204,002	0	204,002	
Depreciation Expense (403):				
Derived	58,100	0	58,100	3
Total (Acct. 403):	58,100	0	58,100	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	29,753	0	29,753	5
Total (Acct. 408):	29,753	0	29,753	
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:	73,918	0	73,918	
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	39,485		39,485	11
Total (Acct. 419):	39,485	0	39,485	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
INTEREST SUBSIDIES FROM OTHER MUNICIPALITIES	144,903	0	144,903	13
MISCELLANEOUS	(38,334)	0	(38,334)	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONREGULATED SEWER UTILITY	(233,166)		(233,166)	15
Total (Acct. 421):	(126,597)	0	(126,597)	
TOTAL OTHER INCOME:	(87,112)	0	(87,112)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,004)	0	(19,004)	16
NONE			0	17
Total (Acct. 425):	(19,004)	0	(19,004)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	37,257	37,257	18
NONE			0	19
Total (Acct. 426):	0	37,257	37,257	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,004)	37,257	18,253	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	75,720	0	75,720	20
Total (Acct. 427):	75,720	0	75,720	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	75,720	0	75,720	
NET INCOME:	(69,910)	(37,257)	(107,167)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,485,687	1,839,619	7,325,306	26
Total (Acct. 216):	5,485,687	1,839,619	7,325,306	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(69,910)	(37,257)	(107,167)	27
Total (Acct. 433):	(69,910)	(37,257)	(107,167)	
Miscellaneous Credits to Surplus (434):				
TAX EQUIVALENT WAIVED	23,137		23,137	* 28
Total (Acct. 434):	23,137	0	23,137	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,438,914	1,802,362	7,241,276	

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.

Done

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	365,773	0	0	0	365,773	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	914				914	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	364,859	0	0	0	364,859	

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	1.6	1
Electric		2
Gas		3
Sewer	2.4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,375,276	4,370,462	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,273,434	1,177,554	2
Net Utility Plant	3,101,842	3,192,908	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,387,211	10,376,439	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,582,937	5,261,795	4
Net Nonutility Property	4,804,274	5,114,644	
Investment in Municipality (123)	0	0	5
Other Investments (124)	261,557	276,023	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	5,065,831	5,390,667	
CURRENT AND ACCRUED ASSETS			
Cash (131)	538,805	344,413	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,603,706	1,845,021	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	74,583	76,364	15
Other Accounts Receivable (143)	179,429	106,940	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	198,972	199,354	18
Plant Materials and Operating Supplies (154)	21,475	19,487	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	269	108	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	2,617,239	2,591,687	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	10,784,912	11,175,262	

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)	1,166,480	1,166,480	33
Appropriated Earned Surplus (215)	544,555	544,555	34
Unappropriated Earned Surplus (216)	7,241,276	7,325,306	35
Total Proprietary Capital	8,952,311	9,036,341	
LONG-TERM DEBT			
Bonds (221)	1,527,700	1,809,500	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,527,700	1,809,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	10,885	13,644	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,503	9,595	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	22,450	21,115	46
Total Current and Accrued Liabilities	38,838	44,354	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	266,063	285,067	49
Total Deferred Credits	266,063	285,067	
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	10,784,912	11,175,262	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,370,462	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)	1,977,209	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,398,067	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	4,375,276	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)	677,729	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	595,705	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	1,273,434	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	3,101,842	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)	619,106				619,106	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,100				58,100	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,723				2,723	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	60,823	0	0	0	60,823	16
Debits during year						17
Book cost of plant retired	2,200				2,200	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,200	0	0	0	2,200	25
Balance end of year (111.1)	677,729	0	0	0	677,729	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

There is no allocation for taxes because the Village waives the PILOT.

If a value is reported for Depreciation expense on meters charged to sewer, then values should also be reported in related fields in the Taxes and Other Operating Revenues (Water) schedules. If not, please explain.

There is no allocation for taxes because the Village waives the PILOT.

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)	558,448				558,448	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	37,257				37,257	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	37,257	0	0	0	37,257	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)	595,705	0	0	0	595,705	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	10,376,439	10,772		10,387,211	1
Construction work in progress	0			0	2
Total Nonutility Property (121)	10,376,439	10,772	0	10,387,211	
Less accum. prov. depr. & amort. (122)	5,261,795	321,142		5,582,937	3
Net Nonutility Property	5,114,644	(310,370)	0	4,804,274	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	15,475	19,487	2
Sewer utility (154)	6,000	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
Total Materials and Supplies	21,475	19,487	

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	1,166,480	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,166,480</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO REFUNDING BONDS	04/15/2005	12/15/2019	3.95%	1,527,700	1
Total Bonds (Account 221):				<u>1,527,700</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,753	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>29,753</u>	
Taxes paid during year:		
County, state and local taxes	23,137	6
Social Security taxes	6,218	7
PSC Remainder Assessment	398	8
Other (explain):		
NONE		9
Total payments and other debits	<u>29,753</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO REFUNDING BONDS	5,867	69,538	70,398	5,007	1
BONDS PAYABLE - BAYSHORE	517	6,182	6,203	496	2
Subtotal	6,384	75,720	76,601	5,503	
Advances from Municipality (223)					
NONE	0			0	3
Note Payable - Baylake Bank	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTE PAYABLE - BAYLAKE STATE BANK	3,211		3,211	0	5
Subtotal	3,211	0	3,211	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,595	75,720	79,812	5,503	

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):		
SPECIAL ASSESSMENTS	261,557	2
Total (Acct. 124):	261,557	
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	74,583	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	74,583	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	130,230	12
Merchandising, jobbing and contract work		13
Other (specify):		
AMOUNT DUE FROM LIBERTY GROVE	20,922	14
HOLDING TANKS	10,321	15
MISCELLANEOUS	15,962	16 *
DUE FROM WIRELESS CUSTOMER FOR ANTENNA RENT	1,994	17
Total (Acct. 143):	179,429	
Receivables from Municipality (145):		
DUE FROM VILLAGE	18,972	18
DUE FROM CIP FUND	180,000	19
Total (Acct. 145):	198,972	

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):		
PREPAIDS	269	20
Total (Acct. 165):	269	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	266,063	27
NONE		28
Total (Acct. 253):	266,063	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

See account title.

For Miscellaneous, \$14,470 of the balance is made up of reimbursable expenses related to a sewer project to repair force main joints that were installed with defective parts.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,974,802	0	0	0	1,974,802	1
Materials and Supplies	17,481	0	0	0	17,481	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	648,417	0	0	0	648,417	4
Customer Advances for Construction					0	5
Regulatory Liability	275,565	0	0	0	275,565	6
NONE					0	7
Average Net Rate Base	1,068,301	0	0	0	1,068,301	
Net Operating Income	73,918	0	0	0	73,918	8
Net Operating Income as a percent of						
Average Net Rate Base	6.92%	N/A	N/A	N/A	6.92%	

**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	285,067	0	0	0	285,067	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,004	0	0	0	19,004	3
Other (specify):						
NONE					0	4
Balance End of Year	266,063	0	0	0	266,063	

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)	340,630	337,635	1
Total Sales of Water	340,630	337,635	
Other Operating Revenues			
Forfeited Discounts (470)	830	981	2
Rents from Water Property (472)	4,200	3,490	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	20,113	16,147	5
Total Other Operating Revenues	25,143	20,618	
Total Operating Revenues	365,773	358,253	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	115,235	111,168	6
General Operating Expenses (680-691)	88,767	101,560	7
Total Operation and Maintenance Expenses	204,002	212,728	
Other Operating Expenses			
Depreciation Expense (403)	58,100	57,901	8
Amortization Expense (404-407)		0	9
Taxes (408)	29,753	29,600	10
Total Other Operating Expenses	87,853	87,501	
Total Operating Expenses	291,855	300,229	
NET OPERATING INCOME	73,918	58,024	

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)	3	103	211	1
Commercial (460.2)	3	6	12	2
Industrial (460.3)				3
Public Authority (460.4)	5	245	470	4
Total Unmetered Sales to General Customers (460)	11	354	693	
Metered Sales to General Customers (461)				
Residential (461.1)	779	22,193	133,076	5
Commercial (461.2)	186	28,348	86,488	6
Industrial (461.3)				7
Public Authority (461.4)	15	4,269	11,354	8
Total Metered Sales to General Customers (461)	980	54,810	230,918	
Private Fire Protection Service (462)	14		7,280	9
Public Fire Protection Service (463)	985		91,812	10
Other Water Sales (465)				11
Sales for Resale (466)	1	6,488	9,927	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,991	61,652	340,630	

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)	
LIBERTY GROVE SANITARY DISTRICT	MAINS	6,488	9,927	1
Total		6,488	9,927	

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 (usually per rate schedule F-1 or Fd-1)	85,082	1
NONE		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	6,730	3
Other (specify):		
Wholesale fire protection billed		4
Total Public Fire Protection Service (463)	91,812	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	830	6
Other (specify):		
Total Forfeited Discounts (470)	830	
Rents from Water Property (472):		
WATER TOWER RENT	4,200	7
Total Rents from Water Property (472)	4,200	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT USE	877	9
ADMIN CHARGE TO LIBERTY GROVE SANITARY DISTRICT	5,501	10
OTHER LIBERTY GROVE CHARGES	3,175	11
RECONNECT FEES	5,170	12
PERMITS	410	13
MISCELLANEOUS	1,569	14
Return on net investment in meters charged to sewer department	1,783	15
Other (specify):		
ASSESSMENT LETTER FEES	1,628	16
Total Other Water Revenues (474)	20,113	

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)	67,943	64,101	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	20,681	20,319	3
Chemicals (630)	1,912	799	4
Supplies and Expenses (640)	10,304	11,775	5
Repairs of Water Plant (650)	11,442	10,740	6
Transportation Expenses (660)	2,953	3,434	7
Total Plant Operation and Maintenance Expenses	115,235	111,168	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,085	22,189	8
Office Supplies and Expenses (681)	8,782	6,339	9
Outside Services Employed (682)	9,392	12,926	10
Insurance Expense (684)	3,612	9,281	* 11
Employees Pensions and Benefits (686)	43,462	43,597	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	4,520	7,228	14
Uncollectible Accounts (690)	914	0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	88,767	101,560	
Total Operation and Maintenance Expenses	204,002	212,728	

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.

Row 684: Insurance Expense - The client changed the insurance allocation, which caused Water's insurance expense to decrease.

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		23,137	23,137	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		23,137	23,137	
Social Security		6,218	6,219	3
PSC Remainder Assessment		398	244	4
Other (specify): NONE			0	5
Total tax expense		29,753	29,600	

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			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164645				3
County tax rate	mills		2.990662				4
Local tax rate	mills		4.142110				5
School tax rate	mills		2.632020				6
Voc. school tax rate	mills		1.492253				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		11.421690				10
Less: state credit	mills		0.430712				11
Net tax rate	mills		10.990978				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.142110				14
Combined School Tax Rate	mills		4.124273				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		8.266383				17
Total Tax Rate	mills		11.421690				18
Ratio of Local and School Tax to Total	dec.		0.723744				19
Total tax net of state credit	mills		10.990978				20
Net Local and School Tax Rate	mills		7.954658				21
Utility Plant, Jan. 1	\$	4,370,462	4,370,462				22
Materials & Supplies	\$	19,487	19,487				23
Subtotal	\$	4,389,949	4,389,949				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,389,949	4,389,949				26
Assessment Ratio	dec.		1.029607				27
Assessed Value	\$	4,519,922	4,519,922				28
Net Local & School Rate	mills		7.954658				29
Tax Equiv. Computed for Current Year	\$	35,954	35,954				30
Tax Equivalent per 1994 PSC Report	\$	23,137					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	23,137					32 33
Tax equiv. for current year (see note 6)	\$	23,137					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)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	500	0	0	0	500	
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)	132,919				132,919	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	132,919	0	0	0	132,919	
PUMPING PLANT						
Land and Land Rights (320)	3,000				3,000	11
Structures and Improvements (321)	301,797				301,797	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	201,110				201,110	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	68,393				68,393	16
Total Pumping Plant	574,300	0	0	0	574,300	
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)	21,437				21,437	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	21,437	0	0	0	21,437	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	500				500	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	501,909				501,909	24
Transmission and Distribution Mains (343)	487,559				487,559	25
Services (345)	30,309				30,309	26
Meters (346)	96,824	6,606	2,200		101,230	27
Hydrants (348)	23,753				23,753	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	1,140,854	6,606	2,200	0	1,145,260	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,505				2,505	32
Computer Equipment (391.1)	8,393	408			8,801	33
Transportation Equipment (392)	49,289				49,289	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)	42,198				42,198	41
Total General Plant	102,385	408	0	0	102,793	
Total utility plant in service directly assignable	1,972,395	7,014	2,200	0	1,977,209	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,972,395	7,014	2,200	0	1,977,209	

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)	1,934,254				1,934,254	25
Services (345)	272,536				272,536	26
Meters (346)	0				0	27
Hydrants (348)	191,277				191,277	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	2,398,067	0	0	0	2,398,067	
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	2,398,067	0	0	0	2,398,067	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,398,067	0	0	0	2,398,067	

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			4,342	4,342	1
February			3,891	3,891	2
March			3,480	3,480	3
April			3,854	3,854	4
May			6,089	6,089	5
June			8,249	8,249	6
July			13,447	13,447	7
August			10,699	10,699	8
September			8,818	8,818	9
October			6,504	6,504	10
November			4,245	4,245	11
December			4,320	4,320	12
Total annual pumpage	0	0	77,938	77,938	

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):	77,938	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	77,938	3
Less: Gallons (000's) sold:	61,652	4
Gallons (000's) entering distribution system but not sold:	16,286	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,733	7
Gallons (000's) used for fire protection:	114	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	12	10
Subtotal Estimated Usage:	1,859	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	500	13
Gallons (000's) lost due to service leaks or breaks:	300	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	13,527	17
Subtotal of Estimated Losses:	14,427	18
Percentage of water entering distribution system sold:	79%	19
Percentage of unaccounted for water:	17%	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.)	568	22
Date of maximum: 07/18/2009		23
Cause of maximum: Dry Weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	93	25
Date of minimum: 04/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	229,306	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,052	35
Outside municipality?	363	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)	
225 SCANDIA	#1	208	6	540,000	Yes	1
HILL RD	#3	262	6	540,000	Yes	2
HWY 57	#2	305	6	530,000	Yes	3

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	PUMP HOUSE	PUMP HOUSE	HILL RD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WESTINGHOUSE	WESTINGHOUSE	PEERLESS	5
Year Installed	1973	1973	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	460	8
Pump Motor or Standby Engine Mfr	ONAN	ONAN	ONAN	9
Year Installed	1989	1994	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	50	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		3
Year constructed	1972	1996		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	48	140		6
Total capacity in gallons (actual)	100,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

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	6.000	11,512				11,512	1
M	D	8.000	71,156				71,156	2
M	D	10.000	480				480	3
M	D	12.000	2,269				2,269	4
Total Within Municipality			85,417	0	0	0	85,417	
Total Utility			85,417	0	0	0	85,417	

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	242				242	50	1
M	1.000	281				281	65	2
M	1.250	17				17		3
M	1.500	73				73	5	4
M	2.000	70				70		5
M	4.000	16				16		6
M	6.000	9				9		7
M	8.000	3				3		8
Total Utility		711	0	0	0	711	120	

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	242		5		237	41	1
0.750	709	12	1		720	69	2
1.000	71	6	4		73	8	3
1.250	0				0	0	4
1.500	21		1		20	0	5
2.000	30				30	6	* 6
3.000	5	1	1		5	0	7
Total:	1,078	19	12	0	1,085	124	

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	172	55	0	1	0	9	237	1
0.750	559	83	0	7	0	71	720	2
1.000	32	26	0	3	0	12	73	3
1.250	0	0	0	0	0	0	0	4
1.500	3	13	0	0	0	4	20	5
2.000	6	16	0	2	0	6	30	* 6
3.000	0	3	0	2	0		5	7
Total:	772	196	0	15	0	102	1,085	

METERS

Meters (Page W-21)

If 2-inch or greater meters are reported as residential, please explain.

2 inch meters are for multiple residential homes.

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

Yes.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	181				181	2
Total Fire Hydrants	181	0	0	0	181	
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:	181
Number of distribution system valves end of year:	268
Number of distribution valves operated during year:	268