



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WALWORTH MUNICIPAL WATER & SEWER UTILITY

Principal Office: 227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

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 LISA ROGERS of
(Person responsible for accounts)

WALWORTH MUNICIPAL 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) 03/31/2010
(Date)

DEPUTY CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WALWORTH MUNICIPAL WATER & SEWER UTILITY

Utility Address: 227 N. MAIN STREET

P.O. BOX 400

WALWORTH, WI 53184

When was utility organized? 5/11/1911

Report any change in name:

Effective Date:

Utility Web Site: vwalworth@elknet.net

Utility employee in charge of correspondence concerning this report:

Name: DONNA SCHUT

Title: VILLAGE TREASURER

Office Address:

227 N. MAIN STREET

P.O. BOX 400

WALWORTH, WI 53184

Telephone: (262) 275 - 2127

Fax Number: (262) 275 - 9881

Email Address: vwalworth@elknet.net

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

Name: ARTHUR C. TILLMAN

Title: CPA

Office Address: DEIGNAN & ASSOCIATES, S.C.

326 CENTER STREET

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

Email Address: atillman@deignanpcpa.com

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

Name: DAVID RASMUSSEN

Title: CHAIRMAN

Office Address:

P.O. BOX 275

WALWORTH, WI 53184

Telephone: (262) 227 - 5212

Fax Number: (262) 275 - 9881

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:

Title:

Office Address: DEIGNAN & ASSOCIATES, S.C.

326 CENTER STREET

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

Email Address: pgreening@deignanpcpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

Period covered by most recent audit: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MR TIM BOSS

Title: SUPERINTENDENT OF PUBLIC WORKS

Office Address:

121 BADGER STREET
P.O. BOX 400
WALWORTH, WI 53184

Telephone: (262) 275 - 6648

Fax Number: (262) 275 - 8247

Email Address: vwalworth@elknet.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DAVID RASMUSSEN, CHAIRMAN
MR RICH SIMONSON

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)	416,996	471,024	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	160,499	215,785	2
Depreciation Expense (403)	58,351	54,594	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74,502	70,698	5
Total Operating Expenses	293,352	341,077	
Net Operating Income	123,644	129,947	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	123,644	129,947	
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)	21,749	21,924	9
Interest and Dividend Income (419)	2,220	2,978	10
Miscellaneous Nonoperating Income (421)	340,321	207,420	11
Total Other Income	364,290	232,322	
Total Income	487,934	362,269	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,528)	(5,528)	12
Other Income Deductions (426)	23,547	26,547	13
Total Miscellaneous Income Deductions	18,019	21,019	
Income Before Interest Charges	469,915	341,250	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	60,384	63,528	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	60,384	63,528	
Net Income	409,531	277,722	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,424,476	5,265,754	20
Balance Transferred from Income (433)	409,531	277,722	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	119,000	119,000	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)	5,715,007	5,424,476	

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	416,996	0	416,996	1
Total (Acct. 400):	416,996	0	416,996	
Operation and Maintenance Expense (401-402):				
Derived	160,499	0	160,499	2
Total (Acct. 401-402):	160,499	0	160,499	
Depreciation Expense (403):				
Derived	58,351	0	58,351	3
Total (Acct. 403):	58,351	0	58,351	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	74,502	0	74,502	5
Total (Acct. 408):	74,502	0	74,502	
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:	123,644	0	123,644	
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):				
CELLULAR TOWER RENTAL	21,749		21,749	10
Total (Acct. 418):	21,749	0	21,749	
Interest and Dividend Income (419):				
INTEREST INCOME	2,220		2,220	11
Total (Acct. 419):	2,220	0	2,220	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NON-REGULATED SEWER UTILITY INCOME	340,321		340,321	13
Total (Acct. 421):	340,321	0	340,321	
TOTAL OTHER INCOME:	364,290	0	364,290	

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	(5,528)	0	(5,528)	14
NONE			0	15
Total (Acct. 425):	(5,528)	0	(5,528)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	23,547	23,547	16
NONE			0	17
Total (Acct. 426):	0	23,547	23,547	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,528)	23,547	18,019	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	60,384	0	60,384	18
Total (Acct. 427):	60,384	0	60,384	
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:	60,384	0	60,384	
NET INCOME:	433,078	(23,547)	409,531	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,994,389	1,430,087	5,424,476	24
Total (Acct. 216):	3,994,389	1,430,087	5,424,476	
Balance Transferred from Income (433):				
Derived	433,078	(23,547)	409,531	25
Total (Acct. 433):	433,078	(23,547)	409,531	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
OPERATING TRANSFERTO VILLAGE	110,000	0	110,000	27
RENT PAID TO VILLAGE	9,000		9,000	28
Total (Acct. 435)--Debit:	119,000	0	119,000	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,308,467	1,406,540	5,715,007	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

The \$119,000 in miscellaneous debits to surplus are for a \$110,000 operating transfer to Village and \$9,000 for rent paid to Village.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	416,996	0	0	0	416,996	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	416,996	0	0	0	416,996	

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	1.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,995,793	4,972,007	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,007,278	930,886	2
Net Utility Plant	3,988,515	4,041,121	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,795,162	2,791,155	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	692,714	642,891	4
Net Nonutility Property	2,102,448	2,148,264	
Investment in Municipality (123)	1,671,177	1,210,092	5
Other Investments (124)	4,906	4,906	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	3,778,531	3,363,262	
CURRENT AND ACCRUED ASSETS			
Cash (131)	54,993	21,257	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	169,062	165,027	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	66,440	84,464	15
Other Accounts Receivable (143)	139,166	140,660	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	10,522	11,454	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	440,183	422,862	
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	8,207,229	7,827,245	

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)	129,408	129,408	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	5,715,007	5,424,476	35
Total Proprietary Capital	5,844,415	5,553,884	
LONG-TERM DEBT			
Bonds (221)	163,209	166,922	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	1,337,444	1,400,963	38
Total Long-Term Debt	1,500,653	1,567,885	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	55,231	148,668	40
Payables to Municipality (233)	627,999	384,187	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	71,946	64,696	43
Interest Accrued (237)	20,346	21,457	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)	9,243	3,544	46
Total Current and Accrued Liabilities	784,765	622,552	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	77,396	82,924	49
Total Deferred Credits	77,396	82,924	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,207,229	7,827,245	

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	4,972,007	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)	3,486,342	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,509,451	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	4,995,793	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)	790,441	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	216,837	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	1,007,278	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	3,988,515	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)	737,596				737,596	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,351				58,351	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,719				1,719	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	60,070	0	0	0	60,070	16
Debits during year						17
Book cost of plant retired	7,225				7,225	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,225	0	0	0	7,225	25
Balance end of year (111.1)	790,441	0	0	0	790,441	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)	193,290				193,290	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	23,547				23,547	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	23,547	0	0	0	23,547	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)	216,837	0	0	0	216,837	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	2,791,155	4,007		2,795,162	1
NONE	0			0	2
Total Nonutility Property (121)	2,791,155	4,007	0	2,795,162	
Less accum. prov. depr. & amort. (122)	642,891	49,823		692,714	3
Net Nonutility Property	2,148,264	(45,816)	0	2,102,448	

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

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

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)	10,522	11,454	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	10,522	11,454	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	129,408	1
Changes during year (explain):		
Balance end of year	129,408	2

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)	
1997 CLEAN WATER FUND BONDS	09/24/1997	05/01/2017	3.15%	150,598	1
2009 CLEAN WATER FUND BONDS	11/25/2009	05/01/2029	2.65%	12,611	2
Total Bonds (Account 221):				163,209	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
WSB LOAN - WATER TOWER	06/12/2007	06/12/2017	4.50%	167,252	2
WSB LOAN - WELL	09/01/2005	09/01/2015	3.99%	1,170,192	3
Total for Account 224				1,337,444	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,696	1
Accruals:		
Charged water department expense	74,502	2
Charged electric department expense		3
Charged sewer department expense	1,558	4
Other (explain):		
NONE		5
Total Accruals and other credits	76,060	
Taxes paid during year:		
County, state and local taxes	64,696	6
Social Security taxes	3,913	7
PSC Remainder Assessment	201	8
Other (explain):		
NONE		9
Total payments and other debits	68,810	
Balance end of year	71,946	

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)					
1997 Clean Water Fund Bonds	879	4,929	5,015	793	1
Subtotal	879	4,929	5,015	793	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WSB-WELL	16,092	47,587	48,204	15,475	3
WSB-WATER TOWER	4,486	7,868	8,276	4,078	4
Subtotal	20,578	55,455	56,480	19,553	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	21,457	60,384	61,495	20,346	

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):		
INVESTMENT IN JOINT TREATMENT PLANT	1,671,177	1
Total (Acct. 123):	1,671,177	
Other Investments (124):		
SPECIAL ASSESSMENTS DEFERRED	4,906	2
Total (Acct. 124):	4,906	
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	66,440	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	66,440	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	105,703	12
Merchandising, jobbing and contract work		13
Other (specify):		
TAXES RECEIVABLE	33,463	14
Total (Acct. 143):	139,166	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
WAGES, BENEFITS AND OTHER REIMBURSABLES TO VILLAGE	627,999	22
Total (Acct. 233):	627,999	
Other Deferred Credits (253):		
Regulatory Liability	77,396	23
NONE		24
Total (Acct. 253):	77,396	

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.

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)	3,474,449	0	0	0	3,474,449	1
Materials and Supplies	10,988	0	0	0	10,988	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	764,018	0	0	0	764,018	4
Customer Advances for Construction					0	5
Regulatory Liability	80,160	0	0	0	80,160	6
NONE					0	7
Average Net Rate Base	2,641,259	0	0	0	2,641,259	
Net Operating Income	123,644	0	0	0	123,644	8
Net Operating Income as a percent of						
Average Net Rate Base	4.68%	N/A	N/A	N/A	4.68%	

**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	82,924	0	0	0	82,924	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,528	0	0	0	5,528	3
Other (specify):					0	4
Balance End of Year	77,396	0	0	0	77,396	

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)	408,635	460,084	1
Total Sales of Water	408,635	460,084	
Other Operating Revenues			
Forfeited Discounts (470)	2,921	2,545	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,440	8,395	5
Total Other Operating Revenues	8,361	10,940	
Total Operating Revenues	416,996	471,024	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	100,592	165,045	6
General Operating Expenses (680-691)	59,907	50,740	7
Total Operation and Maintenance Expenses	160,499	215,785	
Other Operating Expenses			
Depreciation Expense (403)	58,351	54,594	8
Amortization Expense (404-407)		0	9
Taxes (408)	74,502	70,698	10
Total Other Operating Expenses	132,853	125,292	
Total Operating Expenses	293,352	341,077	
NET OPERATING INCOME	123,644	129,947	

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)	946	40,883	135,635	5
Commercial (461.2)	112	18,858	52,318	6
Industrial (461.3)	31	22,035	39,720	7
Public Authority (461.4)	18	2,782	7,564	8
Total Metered Sales to General Customers (461)	1,107	84,558	235,237	
Private Fire Protection Service (462)	20		16,176	9
Public Fire Protection Service (463)	1		157,222	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,128	84,558	408,635	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	157,222	3
NONE		4
Total Public Fire Protection Service (463)	157,222	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,921	6
Other (specify):		
Total Forfeited Discounts (470)	2,921	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SALES	20	9
Return on net investment in meters charged to sewer department	5,420	10
Other (specify):		
Total Other Water Revenues (474)	5,440	

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)	51,146	91,806	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	22,818	29,493	3
Chemicals (630)	3,751	4,797	4
Supplies and Expenses (640)	8,423	11,081	5
Repairs of Water Plant (650)	12,951	24,701	6
Transportation Expenses (660)	1,503	3,167	7
Total Plant Operation and Maintenance Expenses	100,592	165,045	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	19,690	19,017	8
Office Supplies and Expenses (681)	5,650	5,160	9
Outside Services Employed (682)	7,659	6,840	10
Insurance Expense (684)	6,500	4,750	11
Employees Pensions and Benefits (686)	16,130	8,076	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	4,278	6,897	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	59,907	50,740	
Total Operation and Maintenance Expenses	160,499	215,785	

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.

The decrease in Repairs to Water Plant (650) was due to fewer repairs needed in 2009.

The decrease in Miscellaneous General Expenses (689) was due to a groundwater study that was done in 2008.

The increase in Employee Pension and Benefits (686) was due to the payoff of accrued liabilities to a retired utility employee in 2008.

The decrease in Salaries and Wages (600) was due to the retirement of a utility employee in 2008 who was not replaced and also another employee that was on military leave in 2009 who was also not replaced.

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		71,946	64,696	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,558	1,326	2
Net property tax equivalent		70,388	63,370	
Social Security		3,913	7,023	3
PSC Remainder Assessment		201	305	4
Other (specify): NONE			0	5
Total tax expense		74,502	70,698	

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			Walworth				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.211540				2
County tax rate	mills		4.815730				3
Local tax rate	mills		7.040270				4
School tax rate	mills		11.028220				5
Voc. school tax rate	mills		1.598060				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.693820				9
Less: state credit	mills		2.071640				10
Net tax rate	mills		22.622180				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.040270				12
Combined School Tax Rate	mills		12.626280				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.666550				15
Total Tax Rate	mills		24.693820				16
Ratio of Local and School Tax to Total	dec.		0.796416				17
Total tax net of state credit	mills		22.622180				18
Net Local and School Tax Rate	mills		18.016663				19
Utility Plant, Jan. 1	\$	4,972,007	4,972,007				20
Materials & Supplies	\$	11,454	11,454				21
Subtotal	\$	4,983,461	4,983,461				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	4,983,461	4,983,461				24
Assessment Ratio	dec.		0.801316				25
Assessed Value	\$	3,993,327	3,993,327				26
Net Local & School Rate	mills		18.016663				27
Tax Equiv. Computed for Current Year	\$	71,946	71,946				28
Tax Equivalent per 1994 PSC Report	\$	31,671					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	71,946					31
Footnotes							32

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)	26,474				26,474	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)	555,728	10,755	1,000		565,483	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	582,202	10,755	1,000	0	591,957	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	628,243				628,243	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	319,756				319,756	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	226,663				226,663	16
Total Pumping Plant	1,174,662	0	0	0	1,174,662	
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)	31,163	1,000			32,163	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	31,163	1,000	0	0	32,163	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	359,072				359,072	24
Transmission and Distribution Mains (343)	593,417				593,417	25
Services (345)	106,418				106,418	26
Meters (346)	215,781	14,413	5,225		224,969	27
Hydrants (348)	117,034	2,246	1,000		118,280	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)	258				258	29
Total Transmission and Distribution Plant	1,391,980	16,659	6,225	0	1,402,414	
GENERAL PLANT						
Land and Land Rights (389)	66,059				66,059	30
Structures and Improvements (390)	81,678	474			82,152	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)	48,414	2,123			50,537	41
Total General Plant	196,151	2,597	0	0	198,748	
Total utility plant in service directly assignable	3,376,158	31,011	7,225	0	3,399,944	
Common Utility Plant Allocated to Water Department (300)	86,398				86,398	42
Total utility plant in service	3,462,556	31,011	7,225	0	3,486,342	

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 Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

The common utility plant is allocated 50/50 between the water and sewer utilities.

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

The increase to Wells and Springs was for a soft start motor installed on well #4.

If Adjustments for any account are nonzero, please explain.

The Sand and Other Media Filtration (332) was reallocated to Other Water Treatment Equipment (334).

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)	1,059,175				1,059,175	25
Services (345)	255,940				255,940	26
Meters (346)	0				0	27
Hydrants (348)	194,336				194,336	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	1,509,451	0	0	0	1,509,451	
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	1,509,451	0	0	0	1,509,451	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,509,451	0	0	0	1,509,451	

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			11,512	11,512	1
February			10,287	10,287	2
March			11,074	11,074	3
April			10,430	10,430	4
May			11,778	11,778	5
June			12,227	12,227	6
July			12,259	12,259	7
August			11,928	11,928	8
September			10,510	10,510	9
October			9,865	9,865	10
November			9,002	9,002	11
December			8,730	8,730	12
Total annual pumpage	0	0	129,602	129,602	

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):	129,602	1
Less: Gallons (000's) used in the treatment process:	276	2
Subtotal: Gallons (000's) entering distribution system:	129,326	3
Less: Gallons (000's) sold:	84,558	4
Gallons (000's) entering distribution system but not sold:	44,768	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,740	7
Gallons (000's) used for fire protection:	340	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	3,080	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,815	13
Gallons (000's) lost due to service leaks or breaks:	3,950	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,500	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	31,423	17
Subtotal of Estimated Losses:	41,688	18
Percentage of water entering distribution system sold:	65%	19
Percentage of unaccounted for water:	24%	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.)	572	22
Date of maximum: 08/06/2009		23
Cause of maximum: Main break and high usage day		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	163	25
Date of minimum: 01/02/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	199,737	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:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,646	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)	
N. MAIN	WELL #4	86	16	172,000	Yes	1
READ STREET	WELL #3	88	16	227,000	Yes	2
BRENNEN DRIVE	WELL #5	90	16	74,000	No	3
BRENNEN DRIVE	WELL #6	180	16	54,000	No	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4	WELL #5	1
Location	READ STREET	N. MAIN	BRENNEN DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	POMONA	GE - AMERICAN MARSH	5
Year Installed	1958	1968	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	520	350	400	8
Pump Motor or Standby Engine Mfr	GENERAC POWER SYSTEM	WESTINGHOUSE	GENERAC POWER SYSTEM	9
Year Installed	1999	1968	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6			15
Location	BRENNEN DRIVE			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GE- AMERICAN MARSH			19
Year Installed	2007			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	200			22
Pump Motor or Standby Engine Mfr	GENERAC POWER SYSTEM			23
Year Installed	2007			24
Type	ELECTRIC			25
Horsepower	40			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons (actual)	500,000		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)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	12,786				12,786	1
M	D	6.000	28,122				28,122	2
P	D	6.000	502				502	3
M	D	8.000	3,241				3,241	4
P	D	8.000	22,520				22,520	5
P	D	10.000	1,358				1,358	6
M	T	12.000	1,485				1,485	7
P	T	12.000	13,615				13,615	8
Total Within Municipality			83,629	0	0	0	83,629	
Total Utility			83,629	0	0	0	83,629	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	447				447		1
M	0.750	126				126	4	2
M	1.000	407				407	11	3
M	1.500	24				24		4
M	1.750	6				6		5
M	2.000	56				56	37	6
M	6.000	10				10		7
M	8.000	9				9		8
Total Utility		1,085	0	0	0	1,085	52	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,102	61	61		1,102	22	1
1.000	27	2	1		28	0	2
1.250	3				3	0	3
1.500	17	1	2		16	0	4
2.000	15		1		14	0	5
4.000	2				2	0	6
Total:	1,166	64	65	0	1,165	22	

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	929	92	14	13	0	54	1,102	1
1.000	8	9	7	1	0	3	28	2
1.250	3	0	0	0	0	0	3	3
1.500	4	3	6	2	0	1	16	4
2.000	2	6	3	1	0	2	14	5
4.000	0	0	1	1	0	0	2	6
Total:	946	110	31	18	0	60	1,165	

METERS

Meters (Page W-21)

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

The meters greater than 2" reported in residential are for duplex condo associations which supply more than one customer.

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.

No, Village will try to do so in the future.

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	186	1	1		186	2
Total Fire Hydrants	186	1	1	0	186	
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:	78
Number of distribution system valves end of year:	235
Number of distribution valves operated during year:	57