



3015 (02-05-09)

ANNUAL REPORT

OF

Name: BOYD MUNICIPAL WATER AND SEWERPrincipal Office: 705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726For 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 SANDRA A. ISAACS of
(Person responsible for accounts)

BOYD MUNICIPAL WATER AND SEWER, 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)

VILLAGE CLERK-TREASURER
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	N/A
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-08
Sewer Services	S-09
Sewer Mains	S-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOYD MUNICIPAL WATER AND SEWER

Utility Address: 705 E. MURRAY STREET
 P.O. BOX 8
 BOYD, WI 54726

When was utility organized? 12/31/1884

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SANDRA A. ISAACS

Title: VILLAGE CLERK-TREASURER

Office Address:

705 E. MURRAY STREET
 P.O. BOX 8
 BOYD, WI 54726-0008

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

Email Address: clerk@boydwi.us

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

Name: SCOTT KOSMO

Title: SENIOR ACCOUNTANT

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PKWY
 P.O. BOX 690
 EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6634

Fax Number: (715) 832 - 2345

Email Address: skosmo@wipfli.com

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

Name: LAURIE HELGERSON

Title: CHAIRMAN OF UTILTIY COMMITTEE

Office Address:

705 E. MURRAY STREET
 P.O. BOX 8
 BOYD, WI 54726-0008

Telephone: (715) 667 - 3615

Fax Number: (715) 667 - 3410

Email Address: dhelgerson@centurytel.net

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: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
 P.O. BOX 690
 EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6634

Fax Number: (715) 832 - 2345

Email Address: skosmo@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/18/2009

Period covered by most recent audit: 1/1/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MR. THOMAS E. GRUNEWALD

Title: INTERIM SUPERINTENDENT

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726-0008

Telephone: (715) 667 - 3282

Fax Number: (715) 667 - 3410

Email Address: village023@centurytel.net

Name: RANDY SETZER

Title: VILLAGE PRESIDENT

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726-0008

Telephone: (715) 667 - 5104

Fax Number: (715) 667 - 3410

Email Address: village@boydwi.us

Name: SANDRA A. ISAACS

Title: VILLAGE CLERK-TREASURER

Office Address:

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726-0008

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

Email Address: clerk@boydwi.us

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:
GEORGE GORKA, VILLAGE TRUSTEE
DALE ISAACS, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 11/3/1969

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:

IDENTIFICATION AND OWNERSHIP

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)	342,559	340,219	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	184,470	190,129	2
Depreciation Expense (403)	66,288	66,157	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	28,030	27,160	5
Total Operating Expenses	278,788	283,446	
Net Operating Income	63,771	56,773	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,771	56,773	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,145	1,528	10
Miscellaneous Nonoperating Income (421)	0	3,983	11
Total Other Income	1,145	5,511	
Total Income	64,916	62,284	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,672)	(21,672)	12
Other Income Deductions (426)	116,444	116,388	13
Total Miscellaneous Income Deductions	94,772	94,716	
Income Before Interest Charges	(29,856)	(32,432)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,776	66,530	14
Amortization of Debt Discount and Expense (428)	71	72	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	65,847	66,602	
Net Income	(95,703)	(99,034)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,535,708	3,634,742	20
Balance Transferred from Income (433)	(95,703)	(99,034)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,440,005	3,535,708	

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	342,559	0	342,559	1
Total (Acct. 400):	342,559	0	342,559	
Operation and Maintenance Expense (401-402):				
Derived	184,470	0	184,470	2
Total (Acct. 401-402):	184,470	0	184,470	
Depreciation Expense (403):				
Derived	66,288	0	66,288	3
Total (Acct. 403):	66,288	0	66,288	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	28,030	0	28,030	5
Total (Acct. 408):	28,030	0	28,030	
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:	63,771	0	63,771	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON CHECKING ACCOUNTS	211	0	211	11
INTEREST EARNED ON CD	934		934	12
Total (Acct. 419):	1,145	0	1,145	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
Contributed Plant - Sewer			0	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):				
NONE			0	15
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	1,145	0	1,145	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(21,672)	0	(21,672)	16
NONE			0	17
Total (Acct. 425):	(21,672)	0	(21,672)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	25,240	25,240	18
Depreciation Expense on Contributed Plant - Sewer	0	91,204	91,204	19
NONE			0	20
Total (Acct. 426):	0	116,444	116,444	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,672)	116,444	94,772	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	65,776	0	65,776	21
Total (Acct. 427):	65,776	0	65,776	
Amortization of Debt Discount and Expense (428):				
SEWER SYSTEM REVENUE BOND	71		71	22
Total (Acct. 428):	71	0	71	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	65,847	0	65,847	
NET INCOME:	20,741	(116,444)	(95,703)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	68,927	3,466,781	3,535,708	27
Total (Acct. 216):	68,927	3,466,781	3,535,708	

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	20,741	(116,444)	(95,703)	28
Total (Acct. 433):	20,741	(116,444)	(95,703)	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	89,668	3,350,337	3,440,005	

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):						
NONE					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	94,077	0	248,482	0	342,559	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	619				619	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	93,458	0	248,482	0	341,940	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric	0.0	2
Gas	0.0	3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,420,353	6,410,795	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,090,696	908,497	2
Net Utility Plant	5,329,657	5,502,298	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,353	1,353	6
Sinking Funds (125)	58,490	52,585	7
Depreciation Fund (126)	15,534	10,226	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	75,377	64,164	
CURRENT AND ACCRUED ASSETS			
Cash (131)	159,163	134,370	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	13,166	13,894	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	172,329	148,264	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,251	2,322	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	2,251	2,322	
Total Assets and Other Debits	5,579,614	5,717,048	

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)	149,786	149,786	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	3,440,005	3,535,708	35
Total Proprietary Capital	3,589,791	3,685,494	
LONG-TERM DEBT			
Bonds (221)	1,519,409	1,537,237	36
Advances from Municipality (223)	116,500	121,500	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,635,909	1,658,737	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,586	4,505	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	18,198	18,409	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	26,722	24,823	46
Total Current and Accrued Liabilities	50,506	47,737	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	303,408	325,080	49
Total Deferred Credits	303,408	325,080	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,579,614	5,717,048	

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	1,572,205	4,838,590	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)	461,564	1,892,056	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,111,232	2,955,501	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	1,572,796	4,847,557	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)	128,180	230,152	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	348,788	383,576	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	476,968	613,728	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,095,828	4,233,829	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	116,999	175,578			292,577	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,686	55,602			66,288	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	645	(645)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Insurance Proceeds	0	1,798			1,798	12
					0	13
					0	14
					0	15
Total credits	11,331	56,755	0	0	68,086	16
Debits during year						17
Book cost of plant retired	150	2,181			2,331	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	150	2,181	0	0	2,331	25
Balance end of year (111.1)	128,180	230,152	0	0	358,332	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	323,548	292,372			615,920	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	25,240	91,204			116,444	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	25,240	91,204	0	0	116,444	16
Debits during year						17
Book cost of plant retired	0	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)	348,788	383,576	0	0	732,364	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)		0
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	0	0

**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)				
UNAMORTIZED DEBT EXPENSE ON SEWER SYSTEM REVENUE BOND	71	428	2,251	1
Total			2,251	
Unamortized premium on debt (251)				
NONE		0		2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	149,786	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>149,786</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)	
SEWER SYSTEM REVENUE BONDS	04/12/2001	04/12/2041	4.50%	335,207	1
SEWER SYSTEM REV. BONDS-WWTP	09/15/2006	09/14/2046	4.25%	1,184,202	2
Total Bonds (Account 221):				1,519,409	

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)					
OPERATING ADVANCES THRU 12/31/09	12/31/1999	12/31/2018	0.00%	116,500	1
Total for Account 223				116,500	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	24,047	2
Charged electric department expense		3
Charged sewer department expense	3,983	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,030	
Taxes paid during year:		
County, state and local taxes	22,704	6
Social Security taxes	5,052	7
PSC Remainder Assessment	274	8
Other (explain):		
NONE		9
Total payments and other debits	28,030	
Balance end of year	0	

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)					
SEWER SYSTEM REVENUE BONDS	3,353	15,199	15,246	3,306	1
SEWER SYSTEM REV. BONDS-WWTP	15,056	50,577	50,741	14,892	2
Subtotal	18,409	65,776	65,987	18,198	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	18,409	65,776	65,987	18,198	

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):		
DEFERRED SPECIAL ASSESSMENT	1,353	2
Total (Acct. 124):	1,353	
Sinking Funds (125):		
DEBT SERVICE RESERVE FUND (\$369,680 SEWER REVENUE BONDS)	19,900	3
SPECIAL REDEMPTION FUND (\$1,221,800 SEWER REVENUE BONDS)	21,810	4
DEBT SERVICE RESERVE FUND (\$1,221,800 SEWER REVENUE BONDS)	11,682	5
SPECIAL REDEMPTION FUND (369,680 SEWER RVENUE BONDS)	5,098	6
Total (Acct. 125):	58,490	
Depreciation Fund (126):		
REPLACEMENT FUND	15,534	7
Total (Acct. 126):	15,534	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,885	11
Electric	0	12
Sewer (Regulated)	10,281	13
Other (specify):		
NONE		14
Total (Acct. 142):	13,166	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
NONE		17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		18
Total (Acct. 145):	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)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	303,408	26
NONE		27
Total (Acct. 253):	303,408	

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)	461,268	0	1,887,572	0	2,348,840	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	122,589	0	202,865	0	325,454	4
Customer Advances for Construction					0	5
Regulatory Liability	130,719	0	183,524	0	314,243	6
NONE	0	0	0	0	0	7
Average Net Rate Base	207,960	0	1,501,183	0	1,709,143	
Net Operating Income	(3,537)	0	67,308	0	63,771	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.70%	N/A	4.48%	N/A	3.73%	

**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	135,227	0	189,853	0	325,080	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,015	0	12,657	0	21,672	3
Other (specify):						
NONE					0	4
Balance End of Year	126,212	0	177,196	0	303,408	

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)	92,827	91,707	1
Total Sales of Water	92,827	91,707	
Other Operating Revenues			
Forfeited Discounts (470)	328	340	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	922	1,419	5
Total Other Operating Revenues	1,250	1,759	
Total Operating Revenues	94,077	93,466	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	38,997	38,596	6
General Operating Expenses (680-691)	23,884	22,096	7
Total Operation and Maintenance Expenses	62,881	60,692	
Other Operating Expenses			
Depreciation Expense (403)	10,686	10,683	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	24,047	23,121	10
Total Other Operating Expenses	34,733	33,804	
Total Operating Expenses	97,614	94,496	
NET OPERATING INCOME	(3,537)	(1,030)	

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	12	39	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	1	129	108	4
Total Unmetered Sales to General Customers (460)	2	141	147	
Metered Sales to General Customers (461)				
Residential (461.1)	221	6,661	43,142	5
Commercial (461.2)	31	1,266	7,642	6
Industrial (461.3)	1	44	338	7
Public Authority (461.4)	6	259	2,117	8
Total Metered Sales to General Customers (461)	259	8,230	53,239	
Private Fire Protection Service (462)	2		996	9
Public Fire Protection Service (463)	1		38,445	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	264	8,371	92,827	

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		0	0	

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)	38,445	3
NONE		4
Total Public Fire Protection Service (463)	38,445	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	328	6
Other (specify):		
Total Forfeited Discounts (470)	328	
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):		
OTHER MISCELLANEOUS	128	9
RECONNECT FEES	25	10
HYDRANT CHARGE BULK WATER SALES	150	11
Return on net investment in meters charged to sewer department	619	12
Other (specify):		
Total Other Water Revenues (474)	922	

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)	12,368	11,961	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	8,575	8,313	3
Chemicals (630)	6,012	6,886	4
Supplies and Expenses (640)	5,339	5,589	5
Repairs of Water Plant (650)	6,053	5,197	6
Transportation Expenses (660)	650	650	7
Total Plant Operation and Maintenance Expenses	38,997	38,596	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,648	3,532	* 8
Office Supplies and Expenses (681)	4,178	4,127	9
Outside Services Employed (682)	5,340	5,988	10
Insurance Expense (684)	2,050	2,122	11
Employees Pensions and Benefits (686)	6,621	6,190	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	47	137	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	23,884	22,096	
Total Operation and Maintenance Expenses	62,881	60,692	

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.

#680 - The village allocated a greater percentage of clerk wages to the water utility as compared to the prior year

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		22,704	21,971	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		138	162	2
Net property tax equivalent		22,566	21,809	
Social Security		1,406	1,216	3
PSC Remainder Assessment		75	96	4
Other (specify): NONE		0	0	5
Total tax expense		24,047	23,121	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173670				3
County tax rate	mills		3.348530				4
Local tax rate	mills		6.366950				5
School tax rate	mills		7.740720				6
Voc. school tax rate	mills		1.701170				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.331040				10
Less: state credit	mills		1.225890				11
Net tax rate	mills		18.105150				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.366950				14
Combined School Tax Rate	mills		9.441890				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.808840				17
Total Tax Rate	mills		19.331040				18
Ratio of Local and School Tax to Total	dec.		0.817796				19
Total tax net of state credit	mills		18.105150				20
Net Local and School Tax Rate	mills		14.806313				21
Utility Plant, Jan. 1	\$	1,572,205	1,572,205				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,572,205	1,572,205				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,572,205	1,572,205				26
Assessment Ratio	dec.		0.975297				27
Assessed Value	\$	1,533,367	1,533,367				28
Net Local & School Rate	mills		14.806313				29
Tax Equiv. Computed for Current Year	\$	22,704	22,704				30
Tax Equivalent per 1994 PSC Report	\$	20,883					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,704					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	14,745				14,745	4
Structures and Improvements (311)	30,677				30,677	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	25,477				25,477	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	70,899	0	0	0	70,899	
PUMPING PLANT						
Land and Land Rights (320)	300				300	11
Structures and Improvements (321)	3,286				3,286	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	29,251				29,251	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	32,837	0	0	0	32,837	
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)	1,811				1,811	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,811	0	0	0	1,811	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,510				4,510	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	24,947				24,947	24
Transmission and Distribution Mains (343)	191,379				191,379	25
Services (345)	38,430				38,430	26
Meters (346)	19,073	741	150		19,664	27
Hydrants (348)	48,222				48,222	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	326,561	741	150	0	327,152	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,994				1,994	32
Computer Equipment (391.1)	1,396				1,396	33
Transportation Equipment (392)	4,181				4,181	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)	21,294				21,294	41
Total General Plant	28,865	0	0	0	28,865	
Total utility plant in service directly assignable	460,973	741	150	0	461,564	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	460,973	741	150	0	461,564	

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)	120,941				120,941	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	64,890				64,890	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	185,831	0	0	0	185,831	
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)	85,432				85,432	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	85,432	0	0	0	85,432	
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)	20,159				20,159	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	20,159	0	0	0	20,159	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	193,553				193,553	24
Transmission and Distribution Mains (343)	464,043				464,043	25
Services (345)	104,720				104,720	26
Meters (346)	4,076				4,076	27
Hydrants (348)	53,418				53,418	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	819,810	0	0	0	819,810	
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	1,111,232	0	0	0	1,111,232	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,111,232	0	0	0	1,111,232	

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			944	944	1
February			883	883	2
March			982	982	3
April			897	897	4
May			994	994	5
June			1,005	1,005	6
July			946	946	7
August			851	851	8
September			832	832	9
October			810	810	10
November			830	830	11
December			908	908	12
Total annual pumpage	0	0	10,882	10,882	

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):	10,882	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	10,882	3
Less: Gallons (000's) sold:	8,371	4
Gallons (000's) entering distribution system but not sold:	2,511	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	20	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	93	10
Subtotal Estimated Usage:	113	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	2,398	17
Subtotal of Estimated Losses:	2,398	18
Percentage of water entering distribution system sold:	77%	19
Percentage of unaccounted for water:	22%	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.)	84	22
Date of maximum: 06/25/2009		23
Cause of maximum: Emergency chlorination test		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9	25
Date of minimum: 12/09/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	84,542	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:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	600	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)	
CLARK STREET	#5	105	14	33,000	Yes	1
OSHKOSH STREET	#4	120	10	32,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5		1
Location	OSHKOSH STREET	CLARK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	JACUZZI	FAIRBANKS-MORSE		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	166	89		8
Pump Motor or Standby Engine Mfr	JACUZZI	FAIRBANKS-MORSE		9
Year Installed	1987	1993		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	10		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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons (actual)	110,000		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.)	0.4000		13
Is a corrosion control chemical used (yes, no)?	Y		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	2.000	1,839				1,839	1
M	D	4.000	1,366				1,366	2
M	D	6.000	10,724				10,724	3
M	D	8.000	15,834				15,834	4
Total Within Municipality			29,763	0	0	0	29,763	
Total Utility			29,763	0	0	0	29,763	

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	240				240	28	1
M	1.000	59				59	6	2
M	1.500	1				1	0	3
M	2.000	7				7	0	4
M	4.000	1				1	0	5
M	6.000	2				2	0	6
Total Utility		310	0	0	0	310	34	

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	275	6	2	1	280	33	1
1.000	4	0	0	0	4	0	2
2.000	3	0	0	0	3	0	3
3.000	1	0	0	0	1	0	4
Total:	283	6	2	1	288	33	

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	231	31	0	2	0	16	280	1
1.000	0	0	1	2	0	1	4	2
2.000	0	1	0	1	0	1	3	3
3.000	0	0	0	0	1	0	1	4
Total:	231	32	1	5	1	18	288	

METERS

Meters (Page W-21)

Explain all reported adjustments.

There was one meter on hand in the prior year that was not accounted for.

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, these meters are being tested at least once every two years.

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	54				54	2
Total Fire Hydrants	54	0	0	0	54	
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:	54	*
Number of distribution system valves end of year:	100	
Number of distribution valves operated during year:	46	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

1. The utility superintendent is aware of the operation recommendations.
 2. Per the utility superintendent the workforce of the utility did not have enough time to operate the adequate number of valves during 2009.
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	185,806	183,580	1
Total Sewage Operating Revenues	185,806	183,580	
Other Operating Revenues			
Customer Forfeited Discounts (631)	1,153	1,196	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	25,000	25,000	5
Miscellaneous Operating Revenues (635)	36,523	36,977	6
Total Other Operating Revenues	62,676	63,173	
Total Operating Revenues	248,482	246,753	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	67,346	71,119	7
Maintenance Expenses (831-834)	2,928	8,803	8
Customer Accounting & Collection Expenses (840-843)	1,050	1,050	9
Administrative and General Expenses (850-857)	50,265	48,465	10
Total Operation and Maintenance Expenses	121,589	129,437	
Other Operating Expenses			
Depreciation Expense (403)	55,602	55,474	11
Amortization Expense (404)	0	0	12
Taxes (408)	3,983	4,039	13
Total Other Operating Expenses	59,585	59,513	
Total Operating Expenses	181,174	188,950	
NET OPERATING INCOME	67,308	57,803	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	0	0	0	1
Commercial Revenues (621.2)	0	0	0	2
Industrial Revenues (621.3)	0	0	0	3
Revenues from Public Authorities (621.4)	0	0	0	4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	222	6,611	153,125	5
Commercial Revenues (622.2)	31	1,176	25,193	6
Industrial Revenues (622.3)	1	44	1,086	7
Revenues from Public Authorities (622.4)	6	237	6,402	8
Total Measured Service to General Customers (622)	260	8,068	185,806	
Service to Other Systems (624)	0	0	0	9
Other Sewerage Service (625)	0	0	0	10
Interdepartmental Service (626)	0	0	0	11
Total Sewage Operating Revenues	260	8,068	185,806	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	1,153	2
Other (specify):		
Total Customer Forfeited Discounts (631)	1,153	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
VILLAGE PAYMENT FOR GARAGE RENT	25,000	5
Total Rent from Sewerage Property (634)	25,000	
Miscellaneous Operating Revenues (635):		
SEPTIC AND HOLDING TANK FOR CV MUSIC FEST	1,523	6
SANITARY BENEFIT CHARGE	35,000	7
Total Miscellaneous Operating Revenues (635)	36,523	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	42,870	42,369	1
Power and Fuel for Pumping (821)	12,488	14,290	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	11,338	13,810	* 8
Transportation Expenses (828)	650	650	9
Rents (829)	0	0	10
Total Operation Expenses	67,346	71,119	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	1,439	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,510	5,902	* 13
Maintenance of General Plant Structures and Equipment (834)	1,418	1,462	14
Total Maintenance Expenses	2,928	8,803	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	0	0	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	1,050	1,050	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	1,050	1,050	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	5,648	3,532	* 19
Office Supplies and Expenses (851)	5,494	5,417	20
Outside Services Employed (852)	14,521	13,879	21
Insurance Expense (853)	3,870	5,224	22
Employees Pensions and Benefits (854)	20,732	20,413	23
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	0	0	25
Rents (857)	0	0	26
Total Administrative and General Expenses	50,265	48,465	
Total Operation and Maintenance Expenses	121,589	129,437	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-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.

#827 - Decrease due to lower heating cost from WE Energies in current year as compared to prior year.

#833 - In prior year Village had to reprogram the sewer utility computer program.

#850 - The village allocated a greater percentage of clerk wages to the water and sewer utility as compared to the prior year

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		3,646	3,614	1
Local and School Tax Equivalent on Meters Charged by Water Department		138	162	2
PSC Remainder Assessment		199	263	3
Other (specify):				
NONE			0	4
Total tax expense		3,983	4,039	

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	15,502				15,502	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	20,870				20,870	6
Collecting Mains and Accessories (313)	400,733				400,733	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	437,105	0	0	0	437,105	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	9,646				9,646	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	20,728				20,728	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	30,374	0	0	0	30,374	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	7,969				7,969	17
Structures and Improvements (331)	734,295	8,850			743,145	18
Preliminary Treatment Equipment (332)	118,219				118,219	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	152,636				152,636	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	14,221				14,221	24
Plant Site Piping (338)	274,129				274,129	25
Flow Metering and Monitoring Equipment (339)	26,200				26,200	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	43,265				43,265	28
Total Treatment and Disposal Plant	1,370,934	8,850	0	0	1,379,784	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	8,839				8,839	31
Computer Equipment (391.1)	29,864	2,298	2,181		29,981	32
Transportation Equipment (392)	4,181				4,181	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	1,792				1,792	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	44,676	2,298	2,181	0	44,793	
Total utility plant in service directly assignable	1,883,089	11,148	2,181	0	1,892,056	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	1,883,089	11,148	2,181	0	1,892,056	

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	38,729				38,729	6
Collecting Mains and Accessories (313)	369,921				369,921	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	20,446				20,446	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	429,096	0	0	0	429,096	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	74,255				74,255	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	86,316				86,316	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	160,571	0	0	0	160,571	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,262,945				1,262,945	18
Preliminary Treatment Equipment (332)	199,593				199,593	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	257,700				257,700	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	24,011				24,011	24
Plant Site Piping (338)	462,821				462,821	25
Flow Metering and Monitoring Equipment (339)	24,279				24,279	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	73,838				73,838	28
Total Treatment and Disposal Plant	2,305,187	0	0	0	2,305,187	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	12,214				12,214	31
Computer Equipment (391.1)	48,433				48,433	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	60,647	0	0	0	60,647	
Total utility plant in service directly assignable	2,955,501	0	0	0	2,955,501	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	2,955,501	0	0	0	2,955,501	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	1.500	3				3	0	1
Sewer	4.000	57				57	16	2
Sewer	6.000	2				2	0	3
Total Utility		62	0	0	0	62	16	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.500	409				409	1
6.000	748				748	2
8.000	30,823				30,823	3
10.000	4,149				4,149	4
Total Utility	36,129	0	0	0	36,129	