



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: VILLAGE OF CALEDONIA WATER UTILITY

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Principal Office: 333 4 1/2 MILE ROAD  
RACINE, WI 53402

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For the Year Ended: DECEMBER 31, 2009

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

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

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

## GENERAL RULES FOR REPORTING

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



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Caledonia  
Caledonia, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Caledonia Water Utility District No. 1, an enterprise fund of the Village of Caledonia as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 in the accompanying prescribed form.

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

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

Milwaukee, Wisconsin  
March 30, 2010

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF CALEDONIA WATER UTILITY**Utility Address:** 333 4 1/2 MILE ROAD  
RACINE, WI 53402**When was utility organized?** 1/1/1963**Report any change in name:****Effective Date:****Utility Web Site:**

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

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**Name:** ROBERT LUI**Title:** MANAGER**Office Address:**333 4 1/2 MILE ROAD  
RACINE, WI 53402**Telephone:** (262) 681 - 3900**Fax Number:** (262) 681 - 3903**Email Address:** blui@tds.net

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

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**Name:** JOHN KNEPEL**Title:** PARTNER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
115 SOUTH 84TH STREET SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**Email Address:** john.knepel@bakertilly.com

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

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**Name:** RONALD KELUND**Title:** PRESIDENT**Office Address:**333 4 1/2 MILE ROAD  
RACINE, WI 53402**Telephone:** (262) 681 - 3900**Fax Number:** (262) 681 - 3903**Email Address:**

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

YES

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

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**Name:** JOHN KNEPEL**Title:** PARTNER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP  
115 SOUTH 84TH STREET SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**Email Address:** john.knepel@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/30/2010

**Period covered by most recent audit:** 1/1/09-12/31/09

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

**Name:** ROBERT LUI

**Title:** MANAGER

**Office Address:**

333 4 1/2 MILE ROAD  
RACINE, WI 53402

**Telephone:** (262) 681 - 3900

**Fax Number:** (262) 681 - 3903

**Email Address:**

**Name of utility commission/committee:** VILLAGE OF CALEDONIA WATER UTILITY

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

- MR BOB BRADLEY, COMMISSIONER
- MR HARRY GARNET, COMMISSIONER
- MR WILLIAM INFUSINO, COMMISSIONER
- MR RONALD KELAND, PRESIDENT
- MR J. FELIX MCCAULEY, SECRETARY
- MR DAVID RUFFALO, COMMISSIONER
- MR HOWARD STACEY, COMMISSIONER

**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:**                     

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,735,996	2,800,965	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,560,522	2,412,766	2
Depreciation Expense (403)	319,858	310,133	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	21,368	22,065	5
<b>Total Operating Expenses</b>	<b>2,901,748</b>	<b>2,744,964</b>	
<b>Net Operating Income</b>	<b>(165,752)</b>	<b>56,001</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(165,752)</b>	<b>56,001</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	29,193	78,833	10
Miscellaneous Nonoperating Income (421)	48,058	96,739	11
<b>Total Other Income</b>	<b>77,251</b>	<b>175,572</b>	
<b>Total Income</b>	<b>(88,501)</b>	<b>231,573</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(88,326)	(86,233)	12
Other Income Deductions (426)	362,664	362,189	13
<b>Total Miscellaneous Income Deductions</b>	<b>274,338</b>	<b>275,956</b>	
<b>Income Before Interest Charges</b>	<b>(362,839)</b>	<b>(44,383)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	317,210	327,914	14
Amortization of Debt Discount and Expense (428)	19,887	37,446	15
Amortization of Premium on Debt--Cr. (429)	3,688	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
<b>Total Interest Charges</b>	<b>333,409</b>	<b>365,360</b>	
<b>Net Income</b>	<b>(696,248)</b>	<b>(409,743)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,394,167	23,260,792	20
Balance Transferred from Income (433)	(696,248)	(409,743)	21
Miscellaneous Credits to Surplus (434)	1,173,758	543,118	22
Miscellaneous Debits to Surplus--Debit (435)	630,758	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>23,240,919</b>	<b>23,394,167</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,735,996	0	2,735,996	1
<b>Total (Acct. 400):</b>	<b>2,735,996</b>	<b>0</b>	<b>2,735,996</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,560,522	0	2,560,522	2
<b>Total (Acct. 401-402):</b>	<b>2,560,522</b>	<b>0</b>	<b>2,560,522</b>	
<b>Depreciation Expense (403):</b>				
Derived	319,858	0	319,858	3
<b>Total (Acct. 403):</b>	<b>319,858</b>	<b>0</b>	<b>319,858</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	21,368	0	21,368	5
<b>Total (Acct. 408):</b>	<b>21,368</b>	<b>0</b>	<b>21,368</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(165,752)</b>	<b>0</b>	<b>(165,752)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	8,490	0	8,490	11
INTEREST ON SPECIAL ASSESSMENTS	20,703		20,703	12
<b>Total (Acct. 419):</b>	<b>29,193</b>	<b>0</b>	<b>29,193</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	13
SPECIAL ASSESSMENTS LEVIED		18,653	18,653	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
IMPACT FEES		29,405	29,405	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>48,058</b>	<b>48,058</b>	
<b>TOTAL OTHER INCOME:</b>	<b>29,193</b>	<b>48,058</b>	<b>77,251</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(88,326)	0	(88,326)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(88,326)</b>	<b>0</b>	<b>(88,326)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	362,664	362,664	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>362,664</b>	<b>362,664</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(88,326)</b>	<b>362,664</b>	<b>274,338</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	317,210	0	317,210	20
<b>Total (Acct. 427):</b>	<b>317,210</b>	<b>0</b>	<b>317,210</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
DEBT DISCOUNT AND ISSUANCE COSTS	19,887		19,887	21
<b>Total (Acct. 428):</b>	<b>19,887</b>	<b>0</b>	<b>19,887</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF PREMIUM ON DEBT	3,688		3,688	22
<b>Total (Acct. 429):</b>	<b>3,688</b>	<b>0</b>	<b>3,688</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>333,409</b>	<b>0</b>	<b>333,409</b>	
<b>NET INCOME:</b>	<b>(381,642)</b>	<b>(314,606)</b>	<b>(696,248)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	5,494,537	17,899,630	23,394,167	26
<b>Total (Acct. 216):</b>	<b>5,494,537</b>	<b>17,899,630</b>	<b>23,394,167</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	(381,642)	(314,606)	<b>(696,248)</b>	<b>27</b>
<b>Total (Acct. 433):</b>	<b>(381,642)</b>	<b>(314,606)</b>	<b>(696,248)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
CORRECTION OF THE ALLOCATION OF CONTRIBUTED PLANT	0	630,758	<b>630,758</b>	<b>28</b>
TAXES LEVIED	543,000		<b>543,000</b>	<b>* 29</b>
<b>Total (Acct. 434):</b>	<b>543,000</b>	<b>630,758</b>	<b>1,173,758</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
CORRECTION OF THE ALLOCATION OF CONTRIBUTED PLANT	630,758		<b>630,758</b>	<b>30</b>
<b>Total (Acct. 435)--Debit:</b>	<b>630,758</b>	<b>0</b>	<b>630,758</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>31</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>32</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,025,137</b>	<b>18,215,782</b>	<b>23,240,919</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

The Utility levies taxes to provide financing for a portion of its required debt service. Also, the utility is correcting the allocation of contributed plant from prior years to account 216.02.

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

The utility is correcting the allocation of contributed plant from prior years to account 216.01.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,735,996	0	0	0	2,735,996	1
Less: interdepartmental sales	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.)	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,735,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,735,996</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	256,963	0	256,963	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>256,963</b>	<b>0</b>	<b>256,963</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	9.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	37,658,024	36,928,161	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,424,979	5,802,622	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>31,233,045</b>	<b>31,125,539</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	465,318	463,812	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	25,106	11
<b>Total Other Property and Investments</b>	<b>465,318</b>	<b>488,918</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	4,032,950	1,946,035	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	783,281	534,144	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	1,273,182	1,546,480	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>6,089,413</b>	<b>4,026,659</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	63,503	83,389	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	18,683	37,371	34
<b>Total Deferred Debits</b>	<b>82,186</b>	<b>120,760</b>	
<b>Total Assets and Other Debits</b>	<b>37,869,962</b>	<b>35,761,876</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	624,074	624,074	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	23,240,919	23,394,167	37
<b>Total Proprietary Capital</b>	<b>23,864,993</b>	<b>24,018,241</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	10,655,000	8,310,000	40
<b>Total Long-Term Debt</b>	<b>10,655,000</b>	<b>8,310,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	744,528	439,526	42
Payables to Municipality (233)	1,720	312,323	43
Customer Deposits (235)		3,300	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	78,259	51,359	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	224,701	222,484	48
<b>Total Current and Accrued Liabilities</b>	<b>1,049,208</b>	<b>1,028,992</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	30,423	34,111	49
Customer Advances for Construction (252)	1,530	1,530	50
Other Deferred Credits (253)	2,268,808	2,369,002	51
<b>Total Deferred Credits</b>	<b>2,300,761</b>	<b>2,404,643</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>37,869,962</b>	<b>35,761,876</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	36,928,161	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,917,500	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	22,090,657	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	649,867				8
<b>Total Utility Plant</b>	<b>37,658,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,550,104	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,874,875	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>6,424,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>31,233,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,290,411				<b>2,290,411</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	319,858				<b>319,858</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,000				<b>3,000</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>322,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,858</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	63,165				<b>63,165</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>63,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,165</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,550,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,550,104</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	3,512,211				<b>3,512,211</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	362,664				<b>362,664</b>	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>362,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>362,664</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>3,874,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,874,875</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 GO PROMISSORY REFUNDING BONDS	2,013	428	6,879	1
2002 GO PROMISSORY REFUNDING NOTES	1,427	428	4,874	2
2004 DEBT DISCOUNT	12,855	428	13,204	3
2005 DEBT DISCOUNT	1,873	428	26,851	4
2006 DEBT DISCOUNT	1,296	428	8,205	5
2008 GO PROMISSORY NOTES	423	428	3,490	6
<b>Total</b>			<b>63,503</b>	
<b>Unamortized premium on debt (251)</b>				
2008 GO PROMISSORY NOTES	3,688	428	30,423	7
<b>Total</b>			<b>30,423</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	624,074	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>624,074</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)	1
NONE					1
<b>Total Bonds (Account 221):</b>				<u><u>0</u></u>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION REFUNDING BONDS	12/01/1998	06/01/2016	3.99%	860,000	2
GENERAL OBLIGATION REFUNDING BONDS	05/01/2004	05/01/2014	2.74%	1,480,000	3
STATE TRUST FUND LOAN	10/30/2009	03/15/2029	3.20%	3,500,000	4
GENERAL OBLIGATION REFUDNING BONDS	04/01/2005	05/01/2024	3.50%	2,785,000	5
GENERAL OBLIGATION PROMISSORY NOTES	07/09/2008	04/01/2018	2.96%	1,010,000	6
GENERAL OBLIGATION PROMISSORY NOTES	07/01/2006	11/01/2016	3.99%	1,020,000	7
<b>Total for Account 224</b>				<b>10,655,000</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		8
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	21,368	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>21,368</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	18,949	7
PSC Remainder Assessment	2,419	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>21,368</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2001 GO REFUNDING PROMISSORY BOND	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION PROMISSORY NOTES 2006	6,800	40,799	40,800	6,799	3
GENERAL OBLIGATION REFUNDING BONDS 1998	3,466	37,401	38,000	2,867	4
GENERAL OBLIGATION REFUNDING BONDS 2004	11,449	53,690	57,691	7,448	5
GENERAL OBLIGATION REFUNDING BONDS 2005	18,937	113,616	113,619	18,934	6
2009 STATE TRUST FUND LOAN		32,712		32,712	7
GENERAL OBLIGATION PROMISSORY NOTES 2008	10,707	38,992	40,200	9,499	8
<b>Subtotal</b>	<b>51,359</b>	<b>317,210</b>	<b>290,310</b>	<b>78,259</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>51,359</b>	<b>317,210</b>	<b>290,310</b>	<b>78,259</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	465,318	2
<b>Total (Acct. 124):</b>	<b>465,318</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	783,281	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>783,281</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	253,978	15
DUE FROM CADDY VISTA	353	16
SUBSEQUENT YEAR'S TAX LEVY	1,018,851	17
<b>Total (Acct. 145):</b>	<b>1,273,182</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED WATER TOWER PAINTING	18,683	23
<b>Total (Acct. 186):</b>	<b>18,683</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER	1,720	24
<b>Total (Acct. 233):</b>	<b>1,720</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,222,564	25
DEFERRED SPECIAL ASSESSMENTS	27,393	26
DEFERRED REVENUE - SUBSEQUENT YEAR'S TAX LEVY	1,018,851	27
<b>Total (Acct. 253):</b>	<b>2,268,808</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.  
PSC authorized amortization of water tower painting costs in a letter dated 7/23/04.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.  
Done.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	14,625,061	0	0	0	14,625,061	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,420,257	0	0	0	2,420,257	4
Customer Advances for Construction					0	5
Regulatory Liability	1,266,727	0	0	0	1,266,727	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>10,938,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,938,077</b>	
Net Operating Income	(165,752)	0	0	0	(165,752)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.52%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,310,890	0	0	0	<b>1,310,890</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	88,326	0	0	0	<b>88,326</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>1,222,564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,222,564</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

Rate increase 7/15/09 Docket #900-WR-105

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,676,472	2,740,294	1
<b>Total Sales of Water</b>	<b>2,676,472</b>	<b>2,740,294</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	32,255	30,338	2
Rents from Water Property (472 )	11,520	11,522	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	15,749	18,811	5
<b>Total Other Operating Revenues</b>	<b>59,524</b>	<b>60,671</b>	
<b>Total Operating Revenues</b>	<b>2,735,996</b>	<b>2,800,965</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	1,630,869	1,492,696	6
Pumping Expenses (620-633)	40,369	26,214	7
Water Treatment Expenses (640-652)	11,678	0	8
Transmission and Distribution Expenses (660-678)	404,007	432,198	9
Customer Accounts Expenses (901-906)	42,881	40,578	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	430,718	421,080	12
<b>Total Operation and Maintenance Expenses</b>	<b>2,560,522</b>	<b>2,412,766</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	319,858	310,133	13
Amortization Expense (404-407)		0	14
Taxes (408 )	21,368	22,065	15
<b>Total Other Operating Expenses</b>	<b>341,226</b>	<b>332,198</b>	
<b>Total Operating Expenses</b>	<b>2,901,748</b>	<b>2,744,964</b>	
<b>NET OPERATING INCOME</b>	<b>(165,752)</b>	<b>56,001</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	6	5,800	15,812	1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>5,800</b>	<b>15,812</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	6,462	586,530	1,588,158	5
Commercial (461.2 )	289	45,020	284,815	6
Industrial (461.3 )	43	1,041	18,303	7
Public Authority (461.4 )	10	5,237	19,206	8
<b>Total Metered Sales to General Customers (461)</b>	<b>6,804</b>	<b>637,828</b>	<b>1,910,482</b>	
Private Fire Protection Service (462 )	63		21,717	9
Public Fire Protection Service (463 )	1		507,451	10
Other Water Sales (465 )				11
Sales for Resale (466 )	1	71,120	221,010	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>6,875</b>	<b>714,748</b>	<b>2,676,472</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE ROAD & 4 MILE ROAD	71,120	221,010	1
<b>Total</b>		<b>71,120</b>	<b>221,010</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed	31,600	2
Amount billed (usually per rate schedule F-1 or Fd-1)	475,851	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>507,451</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	32,255	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>32,255</b>	
<b>Rents from Water Property (472):</b>		
LEASE INCOME FROM WATER TOWER RENTAL	11,520	7
<b>Total Rents from Water Property (472)</b>	<b>11,520</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SPECIAL ASSESSMENT LETTERS	8,176	9
OTHER REVENUES	7,573	10
Return on net investment in meters charged to sewer department		11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>15,749</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	4,092	5,277	1
Operation Labor and Expenses (601)	4,092	9,826	2
Purchased Water (602)	1,622,685	1,477,593	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>1,630,869</b>	<b>1,492,696</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	8,183	7,915	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	16,754	9,270	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	15,432	9,029	24
<b>Total Pumping Expenses</b>	<b>40,369</b>	<b>26,214</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		0	26
Operation Labor and Expenses (642)	11,678	0	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
<b>Total Water Treatment Expenses</b>	<b>11,678</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	5,455	5,277	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	30,240	32,994	42
Maintenance of Transmission and Distribution Mains (673)	180,836	175,816	43
Maintenance of Services (675)	10,911	18,059	44
Maintenance of Meters (676)	110,409	104,480	45
Maintenance of Hydrants (677)	53,971	77,513	46
Maintenance of Miscellaneous Plant (678)	12,185	18,059	47
<b>Total Transmission and Distribution Expenses</b>	<b>404,007</b>	<b>432,198</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	35,461	34,300	49
Customer Records and Collection Expenses (903)	0	2,002	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	7,420	4,276	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>42,881</b>	<b>40,578</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	25,869	26,384	55
Office Supplies and Expenses (921)	9,156	11,482	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	263,040	261,007	58
Property Insurance (924)	0	5,289	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	111,221	99,699	61
Regulatory Commission Expenses (928)	900	0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	16,122	11,942	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	4,410	5,277	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>430,718</b>	<b>421,080</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,560,522</b>	<b>2,412,766</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

**For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.**

Account 642 - In prior years, the utility charged the cost of testing water to outside services. For 2009, the utility charged this cost to account 642.

Account 677 - The utility spent more time in 2008 flushing hydrants and repairing them to catch up with maintenance that should have occurred in prior years.

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### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		18,949	19,710	3
PSC Remainder Assessment		2,419	2,355	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>21,368</b>	<b>22,065</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.166640				3
County tax rate	mills		3.318630				4
Local tax rate	mills		4.592590				5
School tax rate	mills		7.705170				6
Voc. school tax rate	mills		1.258860				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.041890</b>				<b>10</b>
Less: state credit	mills		1.258860				11
<b>Net tax rate</b>	mills		<b>15.783030</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.592590</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.964030</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.556620</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.041890</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795488</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>15.783030</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.555212</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>36,928,161</b>	36,928,161				<b>22</b>
Materials & Supplies	\$	<b>0</b>	0				<b>23</b>
<b>Subtotal</b>	\$	<b>36,928,161</b>	<b>36,928,161</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>36,928,161</b>	<b>36,928,161</b>				<b>26</b>
Assessment Ratio	dec.		0.000000				<b>27</b>
<b>Assessed Value</b>	\$	<b>0</b>	<b>0</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.555212</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>0</b>	<b>0</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>
Footnotes							<b>35</b>

## 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	66,236				66,236	8
Supply Mains (316)	446,028				446,028	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>512,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,264</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	3,600				3,600	11
Structures and Improvements (321)	32,339				32,339	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	431,551				431,551	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>467,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>467,490</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	405,283				405,283	23
Distribution Reservoirs and Standpipes (342)	1,076,145				1,076,145	24
Transmission and Distribution Mains (343)	7,831,952	305,028	40,125	(48,058)	8,048,797	25
Services (345)	1,626,738	184,379	9,360		1,801,757	26
Meters (346)	691,447	159,987	10,680		840,754	27
Hydrants (348)	1,090,089	43,156			1,133,245	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	187,704				187,704	29
<b>Total Transmission and Distribution Plant</b>	<b>12,909,358</b>	<b>692,550</b>	<b>60,165</b>	<b>(48,058)</b>	<b>13,493,685</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	18,859				18,859	30
Structures and Improvements (390)	143,266				143,266	31
Office Furniture and Equipment (391)	14,623				14,623	32
Computer Equipment (391.1)	23,793				23,793	33
Transportation Equipment (392)	118,743				118,743	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	18,248	3,550	3,000		18,798	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	11,305				11,305	40
Miscellaneous Equipment (398)	94,674				94,674	41
<b>Total General Plant</b>	<b>443,511</b>	<b>3,550</b>	<b>3,000</b>	<b>0</b>	<b>444,061</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,332,623</b>	<b>696,100</b>	<b>63,165</b>	<b>(48,058)</b>	<b>14,917,500</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>14,332,623</b>	<b>696,100</b>	<b>63,165</b>	<b>(48,058)</b>	<b>14,917,500</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

Allocation of utility plant for impact fees collected and special assessments levied.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	449,743				449,743	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>449,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449,743</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	16,432,229			48,058	16,480,287	25
Services (345)	3,504,306				3,504,306	26
Meters (346)	17,699				17,699	27
Hydrants (348)	1,603,207				1,603,207	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	11,655				11,655	29
<b>Total Transmission and Distribution Plant</b>	<b>21,569,096</b>	<b>0</b>	<b>0</b>	<b>48,058</b>	<b>21,617,154</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	23,760				23,760	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>23,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,760</b>	
<b>Total utility plant in service directly assignable</b>	<b>22,042,599</b>	<b>0</b>	<b>0</b>	<b>48,058</b>	<b>22,090,657</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>22,042,599</b>	<b>0</b>	<b>0</b>	<b>48,058</b>	<b>22,090,657</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**If Adjustments for any account are nonzero, please explain.**

**Allocation of utility plant for impact fees collected and special assessments levied.**

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	25,249	2.90%	1,921	4
Supply Mains (316)	49,729	1.80%	8,029	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>74,978</b>		<b>9,950</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	22,760	3.20%	1,035	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	161,285	4.40%	18,988	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>184,045</b>		<b>20,023</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	54,720	3.20%	12,969	16
Distribution Reservoirs and Standpipes (342)	202,512	1.90%	20,447	17
Transmission and Distribution Mains (343)	673,982	1.30%	103,225	18
Services (345)	339,211	2.90%	49,713	19
Meters (346)	285,980	5.50%	42,136	20
Hydrants (348)	172,697	2.20%	24,457	21
Other Transmission and Distribution Plant (349)	24,255	5.00%	9,385	22
<b>Total Transmission and Distribution Plant</b>	<b>1,753,357</b>		<b>262,332</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	70,873	2.90%	4,155	23
Office Furniture and Equipment (391)	23,366	5.80%		24
Computer Equipment (391.1)	23,793	26.70%		25
Transportation Equipment (392)	93,622	13.30%	15,793	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	13,123	5.80%	1,074	28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					27,170	4
316					57,758	5
317					0	6
	0	0	0	0	84,928	
321					23,795	7
323					0	8
325					180,273	9
326					0	10
328					0	11
	0	0	0	0	204,068	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					67,689	16
342					222,959	17
343	40,125				737,082	18
345	9,360				379,564	19
346	10,680				317,436	20
348					197,154	21
349					33,640	22
	60,165	0	0	0	1,955,524	
390					75,028	23
391					23,366	24
391.1					23,793	25
392					109,415	26
393					0	27
394	3,000		3,000		14,197	28
395					0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	2,735	9.20%	1,040	<b>32</b>
Miscellaneous Equipment (398)	50,519	5.80%	5,491	<b>33</b>
<b>Total General Plant</b>	<b>278,031</b>		<b>27,553</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,290,411</b>		<b>319,858</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,290,411</b>		 <b>319,858</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					3,775	32
398					56,010	33
	3,000	0	3,000	0	305,584	
	63,165	0	3,000	0	2,550,104	
					0	34
	63,165	0	3,000	0	2,550,104	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Account 391 has been over depreciated in prior years due to an oversight. No further depreciation will be taken until account balances out.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	82,377	1.80%	8,095	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>82,377</b>		<b>8,095</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,245,525	1.30%	213,931	18
Services (345)	863,364	2.90%	101,625	19
Meters (346)	4,063	5.50%	973	20
Hydrants (348)	310,776	2.20%	35,271	21
Other Transmission and Distribution Plant (349)	356	5.00%	583	22
<b>Total Transmission and Distribution Plant</b>	<b>3,424,084</b>		<b>352,383</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					90,472	5
317					0	6
	0	0	0	0	90,472	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					2,459,456	18
345					964,989	19
346					5,036	20
348					346,047	21
349					939	22
	0	0	0	0	3,776,467	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	5,750	9.20%	2,186	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>5,750</b>		<b>2,186</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,512,211</b>		<b>362,664</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>3,512,211</b>		 <b>362,664</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					7,936	32
398					0	33
	0	0	0	0	7,936	
	0	0	0	0	3,874,875	
					0	34
	0	0	0	0	3,874,875	

## 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				0	1
February				0	2
March	155,200			155,200	3
April				0	4
May				0	5
June	160,023			160,023	6
July				0	7
August				0	8
September	225,102			225,102	9
October				0	10
November				0	11
December	140,385			140,385	12
<b>Total annual pumpage</b>	<b>680,710</b>	<b>0</b>	<b>0</b>	<b>680,710</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	680,710	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>680,710</b>	3
Less: Gallons (000's) sold:	714,748	4
Gallons (000's) entering distribution system but not sold:	<b>(34,038)</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	10,872	7
Gallons (000's) used for fire protection:	2,300	8
Gallons (000's) used to prevent freezing of distribution system:	100	9
Gallons (000's) used for other system uses:	5,300	10
Subtotal Estimated Usage:	<b>18,572</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	25,328	13
Gallons (000's) lost due to service leaks or breaks:	4,313	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	50	16
Gallons (000's) not accounted for:	<b>(84,401)</b>	17
Subtotal of Estimated Losses:	<b>(52,610)</b>	18
Percentage of water entering distribution system sold:	<b>105%</b>	19
Percentage of unaccounted for water:	<b>-12%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	28,640	22
Date of maximum: 08/12/2009		23
Cause of maximum: Very dry conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,315	25
Date of minimum: 12/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	90,060	27
If water is purchased:		28
Vendor Name: RACINE WATER UTILITY AND OAK CREEK WATER UTILITY		29
Point of Delivery: MULTIPLE POINTS OF DELIVERY		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	28	32
Number of service breaks repaired this year:	7	33
Population served (estimate the number of individuals served):		34
Inside municipality?	22,000	35
Outside municipality?		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)	
6601 LONE ELM LANE - WELL #2	#2	1,500	12	1,200,000	Yes	1

## 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	BOOSTER STATION	WELL #2		1
Location	7822 DUNKELOW ROAD	#2		2
Purpose	P	S		3
Destination	R	D		4
Pump Manufacturer	AURORA PENTAIR GROUP	BORG-WERNER		5
Year Installed	2001	1972		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	2,800	1,000		8
Pump Motor or Standby Engine Mfr	MARATHON MOTORS	G.E.		10
Year Installed	2001	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	150		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	4101 NICHOLSON ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	121	6
Total capacity in gallons (actual)	100,000	750,000	7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
Footnotes			16

## 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	1,480				1,480	1
M	D	4.000	2,933		865		2,068	2
P	D	4.000	1,664				1,664	3
M	D	6.000	111,452		1,810		109,642	4
P	D	6.000	45,167				45,167	5
M	D	8.000	77,689				77,689	6
P	D	8.000	150,294	2,600			152,894	7
M	D	10.000	11,081				11,081	8
M	S	10.000	3,460				3,460	9
M	S	12.000	1,592				1,592	10
M	T	12.000	72,701				72,701	11
P	D	12.000	7,701				7,701	12
P	S	12.000	990				990	13
P	T	12.000	64,780				64,780	14
M	S	16.000	6,290				6,290	15
P	T	16.000	23,060				23,060	16
M	S	20.000	904				904	17
M	T	20.000	27,548				27,548	18
M	T	24.000	12,896				12,896	19
P	T	24.000	0				0	20
<b>Total Within Municipality</b>			<b>623,682</b>	<b>2,600</b>	<b>2,675</b>	<b>0</b>	<b>623,607</b>	
M	D	12.000	270				270	21
M	S	16.000	7,743				7,743	22
M	S	20.000	550				550	23
<b>Total Outside of Municipality</b>			<b>8,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,563</b>	
<b>Total Utility</b>			<b>632,245</b>	<b>2,600</b>	<b>2,675</b>	<b>0</b>	<b>632,170</b>	

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## WATER MAINS

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

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

Utility financed

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,982		52		1,930		1
M	1.000	4,697				4,697	16	2
P	1.000	47	52			99		3
P	1.250	607				607	316	4
M	1.250	23				23		5
P	1.500	31				31		6
M	1.500	171				171		7
M	2.000	23				23		8
P	2.000	8				8		9
P	4.000	1				1		10
M	4.000	19				19		11
M	6.000	31				31		12
P	6.000	13				13		13
P	8.000	1				1		14
M	8.000	7				7		15
M	10.000	1				1		16
M	12.000	2				2		17
<b>Total Utility</b>		<b>7,664</b>	<b>52</b>	<b>52</b>	<b>0</b>	<b>7,664</b>	<b>332</b>	

## 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	5,009		176	(111)	4,722	0	1
0.750	2,214	211		(35)	2,390	732	2
1.000	78		1	1	78	17	3
1.250	1				1	0	4
1.500	80	1			81	14	5
2.000	21	1			22	6	6
3.000	11				11	6	7
4.000	2				2	2	8
6.000	4				4	4	9
8.000	3				3	3	10
12.000	1				1	1	11
<b>Total:</b>	<b>7,424</b>	<b>213</b>	<b>177</b>	<b>(145)</b>	<b>7,315</b>	<b>785</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,617	95	9	1	0	0	4,722	1
0.750	2,279	27	21	1	1	61	2,390	2
1.000	5	59	5	1	0	8	78	3
1.250	0	1	0	0	0	0	1	4
1.500	0	77	1	3	0	0	81	5
2.000	0	14	6	2	0	0	22	6
3.000	0	10	1	0	0	0	11	7
4.000	0	2	0	0	0	0	2	8
6.000	0	1	0	2	0	1	4	9
8.000	0	0	0	0	3	0	3	10
12.000	0	1	0	0	0	0	1	11
<b>Total:</b>	<b>6,901</b>	<b>287</b>	<b>43</b>	<b>10</b>	<b>4</b>	<b>70</b>	<b>7,315</b>	

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## METERS

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### Meters (Page W-21)

Explain all reported adjustments.

Adjustment made to tie to physical inventory.

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.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	4			4	1
Within Municipality	1,315				1,315	2
<b>Total Fire Hydrants</b>	<b>1,315</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1,319</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	604
Number of distribution system valves end of year:	1,840
Number of distribution valves operated during year:	746