



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: CEDAR GROVE MUNICIPAL WATER UTILITY

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Principal Office: 22 WILLOW AVENUE  
CEDAR GROVE, WI 53013-0000

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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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I KAREN OTTE of  
(Person responsible for accounts)

Cedar Grove Municipal Water Utility, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2010  
(Date)

CLERK-TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CEDAR GROVE MUNICIPAL WATER UTILITY

**Utility Address:** 22 WILLOW AVENUE  
CEDAR GROVE, WI 53013-0000

**When was utility organized?** 1/1/1932

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.cedargrovewi.com

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

**Name:** KAREN OTTE

**Title:** CLERK-TREASURER

**Office Address:**

22 WILLOW AVENUE  
CEDAR GROVE, WI 53013

**Telephone:** (920) 668 - 6523

**Fax Number:** (920) 668 - 8597

**Email Address:** vocgrove@hotmail.com

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

**Name:** GREG PETERSON

**Title:** CPA

**Office Address:** CORSON, PETERSON & HAMANN S.C.

2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**Email Address:** greg@corsonpeterson.com

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

**Name:** GENE JENTINK

**Title:** VILLAGE PRESIDENT

**Office Address:**

205 RAMAKER AVE  
CEDAR GROVE, WI 53013

**Telephone:** (920) 668 - 6523 EXT

**Fax Number:** (920) 668 - 8597

**Email Address:**

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

NO

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** MR TOM HUENINK

**Title:** PLANT OPERATOR

**Office Address:**

22 WILLOW AVENUE  
CEDAR GROVE, WI 53013-0000

**Telephone:** (920) 668 - 6523

**Fax Number:** (920) 668 - 8597

**Email Address:** vocgrove@hotmail.com

**Name of utility commission/committee:** WATER & SEWER COMMITTEE

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

MR PAUL DEKKER, SUPERINTENDENT

MR TOM HUENINK, PLANT OPERATOR

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	323,966	339,768	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	91,596	88,051	2
Depreciation Expense (403)	46,564	45,663	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	46,929	46,027	5
<b>Total Operating Expenses</b>	<b>185,089</b>	<b>179,741</b>	
<b>Net Operating Income</b>	<b>138,877</b>	<b>160,027</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>138,877</b>	<b>160,027</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)	34	4,700	10
Miscellaneous Nonoperating Income (421)	58,505	0	11
<b>Total Other Income</b>	<b>58,539</b>	<b>4,700</b>	
<b>Total Income</b>	<b>197,416</b>	<b>164,727</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(4,555)	(4,554)	12
Other Income Deductions (426)	14,806	14,388	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,251</b>	<b>9,834</b>	
<b>Income Before Interest Charges</b>	<b>187,165</b>	<b>154,893</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	18,456	19,557	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	8,281	8,722	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>26,737</b>	<b>28,279</b>	
<b>Net Income</b>	<b>160,428</b>	<b>126,614</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,336,906	1,210,292	20
Balance Transferred from Income (433)	160,428	126,614	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,497,334</b>	<b>1,336,906</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 Miscellaneous Nonoperating Income, Account 421.

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	323,966	0	<b>323,966</b>	1
<b>Total (Acct. 400):</b>	<b>323,966</b>	<b>0</b>	<b>323,966</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	91,596	0	<b>91,596</b>	2
<b>Total (Acct. 401-402):</b>	<b>91,596</b>	<b>0</b>	<b>91,596</b>	
<b>Depreciation Expense (403):</b>				
Derived	46,564	0	<b>46,564</b>	3
<b>Total (Acct. 403):</b>	<b>46,564</b>	<b>0</b>	<b>46,564</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	<b>0</b>	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	46,929	0	<b>46,929</b>	5
<b>Total (Acct. 408):</b>	<b>46,929</b>	<b>0</b>	<b>46,929</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			<b>0</b>	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			<b>0</b>	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>138,877</b>	<b>0</b>	<b>138,877</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	<b>0</b>	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			<b>0</b>	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			<b>0</b>	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON SAVINGS	34		<b>34</b>	11
<b>Total (Acct. 419):</b>	<b>34</b>	<b>0</b>	<b>34</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		58,505	<b>58,505</b>	12
NONE			<b>0</b>	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>58,505</b>	<b>58,505</b>	
<b>TOTAL OTHER INCOME:</b>	<b>34</b>	<b>58,505</b>	<b>58,539</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(4,555)	0	(4,555)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(4,555)</b>	<b>0</b>	<b>(4,555)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	14,806	14,806	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>14,806</b>	<b>14,806</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(4,555)</b>	<b>14,806</b>	<b>10,251</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	18,456	0	18,456	18
<b>Total (Acct. 427):</b>	<b>18,456</b>	<b>0</b>	<b>18,456</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	8,281	0	8,281	21
<b>Total (Acct. 430):</b>	<b>8,281</b>	<b>0</b>	<b>8,281</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>26,737</b>	<b>0</b>	<b>26,737</b>	
<b>NET INCOME:</b>	<b>116,729</b>	<b>43,699</b>	<b>160,428</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	651,700	685,206	1,336,906	24
<b>Total (Acct. 216):</b>	<b>651,700</b>	<b>685,206</b>	<b>1,336,906</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	116,729	43,699	160,428	25
<b>Total (Acct. 433):</b>	<b>116,729</b>	<b>43,699</b>	<b>160,428</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>768,429</b>	<b>728,905</b>	<b>1,497,334</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	323,966	0	0	0	<b>323,966</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>323,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,966</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	0.6	1
Electric		2
Gas		3
Sewer		4

## BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	3,053,221	2,886,080	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	694,665	642,429	2
<b>Net Utility Plant</b>	<b>2,358,556</b>	<b>2,243,651</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	8,819	74,222	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	7,051		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	52,676	53,530	15
Other Accounts Receivable (143)	35,469	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	73,555	29,498	18
Plant Materials and Operating Supplies (154)	4,120	4,147	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	850	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>181,690</b>	<b>162,247</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,540,246</b>	<b>2,405,898</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)	205,675	166,417	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,497,334	1,336,906	35
<b>Total Proprietary Capital</b>	<b>1,703,009</b>	<b>1,503,323</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	395,250	422,742	36
Advances from Municipality (223)	163,783	172,592	37
Other long-Term Debt (224)	174,380	192,299	38
<b>Total Long-Term Debt</b>	<b>733,413</b>	<b>787,633</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	3,083	3,215	40
Payables to Municipality (233)	15,593	19,202	41
Customer Deposits (235)			42
Taxes Accrued (236)	11,696	15,113	43
Interest Accrued (237)	8,585	9,090	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>38,957</b>	<b>46,620</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	64,867	68,322	49
<b>Total Deferred Credits</b>	<b>64,867</b>	<b>68,322</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,540,246</b>	<b>2,405,898</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	2,886,080	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)	2,130,773	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	922,448	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>3,053,221</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)	501,120	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	193,545	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>694,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<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>2,358,556</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>	458,990				<b>458,990</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	46,564				<b>46,564</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,066				<b>2,066</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</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>48,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,630</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,500				<b>4,500</b>	<b>18</b>
Cost of removal	2,000				<b>2,000</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>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>501,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,120</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>	183,439				<b>183,439</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	14,806				<b>14,806</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>14,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,806</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	4,700				<b>4,700</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>4,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,700</b>	25
<b>Balance end of year (111.2)</b>	<b>193,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,545</b>	26
<b>Footnotes</b>						27

## 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>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	4,120	4,147	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>	<b>4,120</b>	<b>4,147</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	166,417	1
<b>Changes during year (explain):</b>		
PHOENIX AVENUE PROJECT PAID BY TIF - WATERMAIN IMPROVEMENTS	39,258	2
<b>Balance end of year</b>	<b>205,675</b>	

**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)	
REVENUE BONDS 2002	04/10/2002	05/01/2021	2.74%	395,250	1
<b>Total Bonds (Account 221):</b>				<b>395,250</b>	

## 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>					
STATE TRUST FUND LOAN-MAIN ST PROJECT	11/15/2002	11/15/2022	5.00%	163,783	1
<b>Total for Account 223</b>				<b>163,783</b>	
<b>Other Long-Term Debt (224)</b>					
NATIONAL EXCHANGE BANK LOAN	01/16/2008	01/16/2018	3.99%	174,380	2
<b>Total for Account 224</b>				<b>174,380</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	15,113	1
<b>Accruals:</b>		
Charged water department expense	46,929	2
Charged electric department expense		3
Charged sewer department expense	582	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>47,511</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	48,741	6
Social Security taxes	1,859	7
PSC Remainder Assessment	328	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>50,928</u>	
<b>Balance end of year</b>	<u><u>11,696</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>					
REVENUE BONDS 2002	1,938	11,121	11,247	1,812	1
<b>Subtotal</b>	<b>1,938</b>	<b>11,121</b>	<b>11,247</b>	<b>1,812</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN	6,832	8,281	8,630	6,483	2
<b>Subtotal</b>	<b>6,832</b>	<b>8,281</b>	<b>8,630</b>	<b>6,483</b>	
<b>Other long-Term Debt (224)</b>					
Nat'l Exchange Bank Loan	320	7,335	7,365	290	3
<b>Subtotal</b>	<b>320</b>	<b>7,335</b>	<b>7,365</b>	<b>290</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,090</b>	<b>26,737</b>	<b>27,242</b>	<b>8,585</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</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	52,676	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>52,676</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DEFERRED COST REIMBURSEMENT FOR MAIN PROJECT	35,469	* 14
<b>Total (Acct. 143):</b>	<b>35,469</b>	
<b>Receivables from Municipality (145):</b>		
BALANCE DUE ON 2009 HYDRANT RENTAL	28,753	* 15
TIF EXPENSES PAID BY WATER DUE FROM VILLAGE	34,938	* 16
DELINQUENT UTILITY BILLS PUT ON TAXROLL DUE FROM VILLAGE	3,470	* 17
JOINT OPERATING COSTS DUE FROM SEWER	6,394	* 18
<b>Total (Acct. 145):</b>	<b>73,555</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		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
WATER EXPENSES PAID BY VILLAGE	11,166	* 25
WATER EXPENSES PAID BY SEWER	4,427	* 26
<b>Total (Acct. 233):</b>	<b>15,593</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	63,767	27
DEFERRED RENTAL INCOME	1,100	28
<b>Total (Acct. 253):</b>	<b>64,867</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Payable to Village (233) - This amount represents 4th Qtr 2009 wages, benefits and expenses to be reimbursed to the Village in 2010.

Payable to Sewer (233) - This amount represents sewer collections of accounts receivable not turned over to the sewer by year end and also reimbursement for the allocation of electricity for 2009.

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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)	2,074,105	0	0	0	<b>2,074,105</b>	1
Materials and Supplies	4,133	0	0	0	<b>4,133</b>	2
<b>Other (specify):</b>						
NONE					<b>0</b>	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	480,055	0	0	0	<b>480,055</b>	4
Customer Advances for Construction					<b>0</b>	5
Regulatory Liability	66,044	0	0	0	<b>66,044</b>	6
NONE					<b>0</b>	7
<b>Average Net Rate Base</b>	<b>1,532,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,532,139</b>	
Net Operating Income	138,877	0	0	0	<b>138,877</b>	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.06%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.06%</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	68,322	0	0	0	<b>68,322</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	4,555	0	0	0	<b>4,555</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>63,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,767</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.

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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)	308,217	323,911	1
<b>Total Sales of Water</b>	<b>308,217</b>	<b>323,911</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	369	374	2
Rents from Water Property (472 )	13,200	13,200	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	2,180	2,283	5
<b>Total Other Operating Revenues</b>	<b>15,749</b>	<b>15,857</b>	
<b>Total Operating Revenues</b>	<b>323,966</b>	<b>339,768</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	62,307	63,139	6
General Operating Expenses (680-691)	29,289	24,912	7
<b>Total Operation and Maintenance Expenses</b>	<b>91,596</b>	<b>88,051</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	46,564	45,663	8
Amortization Expense (404-407)		0	9
Taxes (408 )	46,929	46,027	10
<b>Total Other Operating Expenses</b>	<b>93,493</b>	<b>91,690</b>	
<b>Total Operating Expenses</b>	<b>185,089</b>	<b>179,741</b>	
<b>NET OPERATING INCOME</b>	<b>138,877</b>	<b>160,027</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>			
<b>Unmetered Sales to General Customers (460)</b>			
Residential (460.1 )			1
Commercial (460.2 )			2
Industrial (460.3 )			3
Public Authority (460.4 )			4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Metered Sales to General Customers (461)</b>			
Residential (461.1 )	694	37,082	144,305 5
Commercial (461.2 )	57	4,603	15,613 6
Industrial (461.3 )	5	9,436	24,736 7
Public Authority (461.4 )	17	2,844	8,550 8
<b>Total Metered Sales to General Customers (461)</b>	<b>773</b>	<b>53,965</b>	<b>193,204</b>
Private Fire Protection Service (462 )			9
Public Fire Protection Service (463 )	1		115,013 10
Other Water Sales (465 )			11
Sales for Resale (466 )		0	0 12
Interdepartmental Sales (467 )			13
<b>Total Sales of Water</b>	<b>774</b>	<b>53,965</b>	<b>308,217</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		2
Amount billed (usually per rate schedule F-1 or Fd-1)	115,013	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>115,013</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	369	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>369</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL FOR CELL ANTENA	13,200	7
<b>Total Rents from Water Property (472)</b>	<b>13,200</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	2,180	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>2,180</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 \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Return on investment of meters due from sewer for 2009 is calculated on the average meter investment multiplied by the authorized rate of return of 8.5% and totalled \$2,180.

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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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	15,327	11,927	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,450	10,291	3
Chemicals (630)	14,903	21,840	* 4
Supplies and Expenses (640)	8,483	8,657	5
Repairs of Water Plant (650)	11,144	9,224	6
Transportation Expenses (660)	3,000	1,200	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>62,307</b>	<b>63,139</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	8,216	7,900	8
Office Supplies and Expenses (681)	1,509	1,136	9
Outside Services Employed (682)	5,268	4,215	10
Insurance Expense (684)	3,544	2,868	11
Employees Pensions and Benefits (686)	10,202	8,393	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	550	400	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>29,289</b>	<b>24,912</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>91,596</b>	<b>88,051</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 30%, but not less \$2,000, please explain.**

Chemicals (630) - Chemical usage was down this year because the gallons pumped was down 25% compared to 2008. There were several service leaks in the prior year that were fixed at the end of 2008.

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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		45,323	44,836	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% ON METERS CHARGED TO SEWER	581	575	2
<b>Net property tax equivalent</b>		<b>44,742</b>	<b>44,261</b>	
Social Security		1,859	1,517	3
PSC Remainder Assessment		328	249	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>46,929</b>	<b>46,027</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.174400				3
County tax rate	mills		4.961941				4
Local tax rate	mills		6.489676				5
School tax rate	mills		8.899974				6
Voc. school tax rate	mills		1.532097				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>22.058088</b>				<b>10</b>
Less: state credit	mills		1.433867				11
<b>Net tax rate</b>	mills		<b>20.624221</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.489676</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.432071</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>16.921747</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.058088</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767145</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.624221</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.821763</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,886,080	2,886,080				22
Materials & Supplies	\$	4,147	4,147				23
<b>Subtotal</b>	\$	<b>2,890,227</b>	<b>2,890,227</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,890,227</b>	<b>2,890,227</b>				<b>26</b>
Assessment Ratio	dec.		0.991143				27
<b>Assessed Value</b>	\$	<b>2,864,628</b>	<b>2,864,628</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.821763</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,323</b>	<b>45,323</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	11,980					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>45,323</b>					<b>34</b>
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	942				942	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)	114,032				114,032	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>114,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,974</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	208,821				208,821	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	200,893				200,893	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,350				3,350	16
<b>Total Pumping Plant</b>	<b>413,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413,064</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)	9,156	1,975	1,000		10,131	21
<b>Total Water Treatment Plant</b>	<b>9,156</b>	<b>1,975</b>	<b>1,000</b>	<b>0</b>	<b>10,131</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	417				417	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	528,101				528,101	24
Transmission and Distribution Mains (343)	729,938	91,946			821,884	25
Services (345)	81,758	1,002			82,760	26
Meters (346)	75,783	141	1,500		77,424	27
Hydrants (348)	54,782	22,772	2,000		79,554	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,470,779</b>	<b>115,861</b>	<b>3,500</b>	<b>0</b>	<b>1,583,140</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)	2,597				2,597	32
Computer Equipment (391.1)	1,398				1,398	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	659				659	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	4,810				4,810	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>9,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,464</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,017,437</b>	<b>117,836</b>	<b>4,500</b>	<b>0</b>	<b>2,130,773</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,017,437</b>	<b>117,836</b>	<b>4,500</b>	<b>0</b>	<b>2,130,773</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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)	640,655	49,501	4,200		685,956	25
Services (345)	149,138	9,004	500		157,642	26
Meters (346)	0				0	27
Hydrants (348)	78,850				78,850	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>868,643</b>	<b>58,505</b>	<b>4,700</b>	<b>0</b>	<b>922,448</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)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>868,643</b>	<b>58,505</b>	<b>4,700</b>	<b>0</b>	<b>922,448</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>868,643</b>	<b>58,505</b>	<b>4,700</b>	<b>0</b>	<b>922,448</b>	

## 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			5,250	5,250	1
February			6,140	6,140	2
March			4,683	4,683	3
April			4,700	4,700	4
May			4,744	4,744	5
June			5,664	5,664	6
July			7,285	7,285	7
August			6,255	6,255	8
September			6,385	6,385	9
October			5,245	5,245	10
November			4,499	4,499	11
December			4,454	4,454	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>65,304</b>	<b>65,304</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):	65,304	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>65,304</b>	3
Less: Gallons (000's) sold:	53,965	4
Gallons (000's) entering distribution system but not sold:	<b>11,339</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	100	7
Gallons (000's) used for fire protection:	150	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>250</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	7,000	13
Gallons (000's) lost due to service leaks or breaks:	1,800	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>2,289</b>	17
Subtotal of Estimated Losses:	<b>11,089</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>4%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	494	22
Date of maximum: 02/19/2009		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	106	25
Date of minimum: 02/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	98,835	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	6	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,000	35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
204 NORTH MAIN	1	570	12	500,000	Yes	<b>1</b>
22 WILLOW AVENUE	2	670	15	500,000	Yes	<b>2</b>
270 EAST UNION AVENUE	3	527	13	500,000	Yes	<b>3</b>

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## 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 PUMP	NO 1	NO 2	1
Location	204 NORTH MAIN	204 NORTH MAIN	22 WILLOW AVENUE	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	WIENMAN	AMERICAN	LAYNE	5
Year Installed	1998	1989	1960	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	300	350	8
Pump Motor or Standby Engine Mfr	CENTURY	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1970	1989	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 3			15
Location	270 EAST UNION			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	AMERICAN			19
Year Installed	1997			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	400			22
Pump Motor or Standby Engine Mfr	KOHLER FORD			23 24
Year Installed	1997			25
Type	ELECTRIC			26
Horsepower	75			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	NO 1	NO 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1932	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	147		6
Total capacity in gallons (actual)	75,000	300,000		7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			11
Filters, type (gravity, pressure, other, none)	NONE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	N			15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	300				300	1
M	D	6.000	20,991		1,050		19,941	2
P	D	6.000	2,228	560			2,788	3
M	D	8.000	3,852				3,852	4
P	D	8.000	21,190	760			21,950	5
P	D	12.000	7,516				7,516	6
<b>Total Within Municipality</b>			<b>56,077</b>	<b>1,320</b>	<b>1,050</b>	<b>0</b>	<b>56,347</b>	
<b>Total Utility</b>			<b>56,077</b>	<b>1,320</b>	<b>1,050</b>	<b>0</b>	<b>56,347</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.**

560 feet of 6" main was paid for by the Village through a TIF District.

760 feet of 8" main was paid in part by a customer (\$49,501) and the balance was paid from operating funds (\$91,946).

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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	402		6		396	28	1
P	1.000		1			1	1	2
M	1.000	400		1		399	56	3
M	1.250	8				8	2	4
P	1.500	6	1			7		5
M	1.500	6				6	6	6
M	2.000	4				4		7
P	2.000	9	1			10	3	8
M	4.000	2		1		1		9
P	6.000	1				1		10
P	8.000	1				1		11
<b>Total Utility</b>		<b>839</b>	<b>3</b>	<b>8</b>	<b>0</b>	<b>834</b>	<b>96</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	813		28		785	0	1
1.000	21	1	1		21	1	2
1.500	4				4	0	3
2.000	3				3	1	4
3.000	4				4	3	5
4.000	2				2	2	6
<b>Total:</b>	<b>847</b>	<b>1</b>	<b>29</b>	<b>0</b>	<b>819</b>	<b>7</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	693	40	5	10	6	31	785	1
1.000	1	14	0	3	1	2	21	2
1.500	0	2	2	0	0	0	4	3
2.000	0	1	0	2	0	0	3	4
3.000	0	0	1	1	1	1	4	5
4.000	0	0	0	1	0	1	2	6
<b>Total:</b>	<b>694</b>	<b>57</b>	<b>8</b>	<b>17</b>	<b>8</b>	<b>35</b>	<b>819</b>	

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## METERS

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### Meters (Page W-21)

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

The meters are monitored by reviewing the amounts billed on a quarterly basis and looking for unusual fluctuations. If there is an unexplained usage level, the meter is pulled and replaced with a new meter from stock.

**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				0	1
Within Municipality	126	4	4		126	2
<b>Total Fire Hydrants</b>	<b>126</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>126</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:	126
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	90