



3015 (02-05-09)

ANNUAL REPORT

OF

Name: KOHLER MUNICIPAL WATER UTILITY

Principal Office: 319 HIGHLAND
KOHLER, WI 53044

For the Year Ended: DECEMBER 31, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I LAURA LINDOW of
(Person responsible for accounts)

Kohler 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) 03/01/2010
(Date)

CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Village of Kohler
Kohler, 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 water utility, an enterprise fund of the Village of Kohler 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. Accordingly, these financial statements and related supplemental schedules are not designed for those who are not informed about such differences. 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.

Baker Tilly Virchow Krause, LLP

Milwaukee, Wisconsin
February 17, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KOHLER MUNICIPAL WATER UTILITY**Utility Address:** 319 HIGHLAND
KOHLER, WI 53044**When was utility organized?** 1/1/1916**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS. LAURIE LINDOW**Title:** CLERK - TREASURER**Office Address:**319 HIGHLAND
KOHLER, WI 53044**Telephone:** (920) 459 - 3873**Fax Number:** (920) 459 - 3289**Email Address:** llindow@kohlerillage.org

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

Name: MR. DONALD VILIONE**Title:** PARTNER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**Email Address:** DONALD.VILIONE@BAKERTILLY.COM

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

Name: MR. STEVEN REINBACHER**Title:** PRESIDENT**Office Address:**319 HIGHLAND
KOHLER, WI 53044**Telephone:** (920) 459 - 3873**Fax Number:** (920) 459 - 3289**Email Address:**

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

YES

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

Name: MR. DONALD VILIONE**Title:** PARTNER**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**Email Address:** DONALD.VILIONE@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

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

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

Names and titles of utility management including manager or superintendent:

Name: BRUCE NEERHOF

Title: UTILITY MANAGER

Office Address:

319 HIGHLAND
KOHLER, WI 53044

Telephone: (920) 459 - 3873

Fax Number: (920) 459 - 3289

Email Address:

Name of utility commission/committee: MR. STEVEN REINBACHER, VILLAGE PRESIDENT

Names of members of utility commission/committee:
MR STEVEN REINBACHER, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	663,450	673,713	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	540,499	618,282	2
Depreciation Expense (403)	55,251	31,697	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	59,633	58,904	5
Total Operating Expenses	655,383	708,883	
Net Operating Income	8,067	(35,170)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,067	(35,170)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,030	9,693	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,030	9,693	
Total Income	11,097	(25,477)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,453)	(18,453)	12
Other Income Deductions (426)	27,874	36,567	13
Total Miscellaneous Income Deductions	9,421	18,114	
Income Before Interest Charges	1,676	(43,591)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,056	8,862	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)	5,861	6,134	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	13,917	14,996	
Net Income	(12,241)	(58,587)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,000,853	2,059,440	20
Balance Transferred from Income (433)	(12,241)	(58,587)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,988,612	2,000,853	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	663,450	0	663,450	1
Total (Acct. 400):	663,450	0	663,450	
Operation and Maintenance Expense (401-402):				
Derived	540,499	0	540,499	2
Total (Acct. 401-402):	540,499	0	540,499	
Depreciation Expense (403):				
Derived	55,251	0	55,251	3
Total (Acct. 403):	55,251	0	55,251	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	59,633	0	59,633	5
Total (Acct. 408):	59,633	0	59,633	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	8,067	0	8,067	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENT AND SPECIAL ASSESSMENT	3,030		3,030	11
Total (Acct. 419):	3,030	0	3,030	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	3,030	0	3,030	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,453)	0	(18,453)	14
NONE			0	15
Total (Acct. 425):	(18,453)	0	(18,453)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	27,874	27,874	16
NONE			0	17
Total (Acct. 426):	0	27,874	27,874	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,453)	27,874	9,421	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	8,056	0	8,056	18
Total (Acct. 427):	8,056	0	8,056	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	5,861	0	5,861	21
Total (Acct. 430):	5,861	0	5,861	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	13,917	0	13,917	
NET INCOME:	15,633	(27,874)	(12,241)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	747,381	1,253,472	2,000,853	24
Total (Acct. 216):	747,381	1,253,472	2,000,853	
Balance Transferred from Income (433):				
Derived	15,633	(27,874)	(12,241)	25
Total (Acct. 433):	15,633	(27,874)	(12,241)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	763,014	1,225,598	1,988,612	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	663,450	0	0	0	663,450	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	663,450	0	0	0	663,450	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,757,201	3,586,494	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,155,629	1,067,756	2
Net Utility Plant	2,601,572	2,518,738	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,490	7,490	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,730	3,730	4
Net Nonutility Property	3,760	3,760	
Investment in Municipality (123)	0	0	5
Other Investments (124)	36,294	42,594	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	40,054	46,354	
CURRENT AND ACCRUED ASSETS			
Cash (131)	196,133	194,043	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	151,649	130,992	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,582	3,735	18
Plant Materials and Operating Supplies (154)	19,782	20,052	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	376,146	348,822	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	24,250	32
Total Deferred Debits	0	24,250	
Total Assets and Other Debits	3,017,772	2,938,164	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	220,072	220,072	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,988,612	2,000,853	35
Total Proprietary Capital	2,208,684	2,220,925	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	96,728	102,680	37
Other long-Term Debt (224)	289,051	189,538	38
Total Long-Term Debt	385,779	292,218	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	38,420	31,326	40
Payables to Municipality (233)	69,879	60,685	41
Customer Deposits (235)			42
Taxes Accrued (236)	51,614	51,614	43
Interest Accrued (237)	5,057	4,604	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	164,970	148,229	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	258,339	276,792	49
Total Deferred Credits	258,339	276,792	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,017,772	2,938,164	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,586,494	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,928,858	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,828,343	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	3,757,201	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	552,884	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	602,745	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,155,629	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,601,572	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	492,885				492,885	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,251				55,251	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,148				5,148	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	60,399	0	0	0	60,399	16
Debits during year						17
Book cost of plant retired	400				400	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	400	0	0	0	400	25
Balance end of year (111.1)	552,884	0	0	0	552,884	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	574,871				574,871	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	27,874				27,874	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,874	0	0	0	27,874	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	602,745	0	0	0	602,745	26
Footnotes						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.
 2. Other items may be grouped by classes of property.
 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
3.1 acres of land	3,760			3,760	2
Valley road pump house	3,730			3,730	3
Total Nonutility Property (121)	7,490	0	0	7,490	
Less accum. prov. depr. & amort. (122)	3,730			3,730	4
Net Nonutility Property	3,760	0	0	3,760	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	19,782	20,052	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
Total Materials and Supplies	19,782	20,052	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	220,072	1
Changes during year (explain):		2
Balance end of year	<u>220,072</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
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- | |
|--|
| <ol style="list-style-type: none"> 1. Report each class of debt included in Accounts 223, 224 and 231. 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223. 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate. |
|--|

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2000 ADVANCE FOR HIGHLAND DRIVE	02/01/2000	12/01/2018	5.70%	96,728	1
Total for Account 223				96,728	
Other Long-Term Debt (224)					
2006 GO NOTES	06/29/2006	07/02/2011	4.34%	129,051	2
2009 STATE TRUST FUND LOAN	10/01/2009	03/15/2019	4.50%	160,000	3
Total for Account 224				289,051	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	51,614	1
Accruals:		
Charged water department expense	59,633	2
Charged electric department expense		3
Charged sewer department expense	1,900	4
Other (explain):		
NONE		5
Total Accruals and other credits	61,533	
Taxes paid during year:		
County, state and local taxes	52,879	6
Social Security taxes	8,016	7
PSC Remainder Assessment	638	8
Other (explain):		
NONE		9
Total payments and other debits	61,533	
Balance end of year	51,614	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
2000 ADVANCE FOR HIGHLAND DRIVE	491	5,861	5,888	464	3
Subtotal	491	5,861	5,888	464	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN		1,792		1,792	4
2006 GO NOTES	4,113	6,264	7,576	2,801	5
Subtotal	4,113	8,056	7,576	4,593	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	4,604	13,917	13,464	5,057	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	36,294	* 2
Total (Acct. 124):	36,294	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	151,649	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	151,649	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
AMOUNT DUE FROM VILLAGE - SPECIAL ASSESSMENTS	8,582	15
Total (Acct. 145):	8,582	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	21
Total (Acct. 186):	0	
Payables to Municipality (233):		
AMOUNT DUE TO VILLAGE - 2009 OPERATING EXPENSES	69,879	* 22
Total (Acct. 233):	69,879	
Other Deferred Credits (253):		
Regulatory Liability	258,339	23
NONE		24
Total (Acct. 253):	258,339	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,843,504	0	0	0	1,843,504	1
Materials and Supplies	19,917	0	0	0	19,917	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	522,884	0	0	0	522,884	4
Customer Advances for Construction					0	5
Regulatory Liability	267,565	0	0	0	267,565	6
NONE					0	7
Average Net Rate Base	1,072,972	0	0	0	1,072,972	
Net Operating Income	8,067	0	0	0	8,067	8
Net Operating Income as a percent of						
Average Net Rate Base	0.75%	N/A	N/A	N/A	0.75%	

**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	276,792	0	0	0	276,792	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,453	0	0	0	18,453	3
Other (specify):					0	4
Balance End of Year	258,339	0	0	0	258,339	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	658,606	668,831	1
Total Sales of Water	658,606	668,831	
Other Operating Revenues			
Forfeited Discounts (470)	844	882	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,000	4,000	5
Total Other Operating Revenues	4,844	4,882	
Total Operating Revenues	663,450	673,713	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	420,026	513,884	6
General Operating Expenses (680-691)	120,473	104,398	7
Total Operation and Maintenance Expenses	540,499	618,282	
Other Operating Expenses			
Depreciation Expense (403)	55,251	31,697	8
Amortization Expense (404-407)		0	9
Taxes (408)	59,633	58,904	10
Total Other Operating Expenses	114,884	90,601	
Total Operating Expenses	655,383	708,883	
NET OPERATING INCOME	8,067	(35,170)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	864	54,039	177,723	5
Commercial (461.2)	56	64,911	134,811	6
Industrial (461.3)	1	172,107	205,377	7
Public Authority (461.4)	2	2,428	8,945	8
Total Metered Sales to General Customers (461)	923	293,485	526,856	
Private Fire Protection Service (462)	4		5,076	9
Public Fire Protection Service (463)	1		126,674	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	928	293,485	658,606	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	126,674	3
NONE		4
Total Public Fire Protection Service (463)	126,674	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	844	6
Other (specify):		
Total Forfeited Discounts (470)	844	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	4,000	10
Other (specify):		
Total Other Water Revenues (474)	4,000	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	67,674	66,022	1
Purchased Water (610)	246,882	321,739	2
Fuel or Power Purchased for Pumping (620)	29,884	35,517	* 3
Chemicals (630)		0	4
Supplies and Expenses (640)	27,764	34,274	5
Repairs of Water Plant (650)	44,814	50,727	6
Transportation Expenses (660)	3,008	5,605	* 7
Total Plant Operation and Maintenance Expenses	420,026	513,884	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	37,885	36,552	8
Office Supplies and Expenses (681)	3,631	3,156	9
Outside Services Employed (682)	32,544	17,682	* 10
Insurance Expense (684)	9,202	10,170	11
Employees Pensions and Benefits (686)	36,382	36,561	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	829	277	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	120,473	104,398	
Total Operation and Maintenance Expenses	540,499	618,282	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Amount is greater than 12 cents due to an increase in electrical and natural gas prices.

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.

For Transportation Expenses (660), there was a decrease in fuel costs compared with 2008. 2008 had significantly higher fuel prices.

For Outside Services Employed (682), the increase in the current year was due to a water rate study being performed by the auditors.

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		52,879	52,585	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,900	1,900	2
Net property tax equivalent		50,979	50,685	
Social Security		8,016	7,692	3
PSC Remainder Assessment		638	527	4
Other (specify): NONE			0	5
Total tax expense		59,633	58,904	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189663				3
County tax rate	mills		5.396201				4
Local tax rate	mills		4.079849				5
School tax rate	mills		10.883304				6
Voc. school tax rate	mills		1.666180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.215197				10
Less: state credit	mills		1.813519				11
Net tax rate	mills		20.401678				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.079849				14
Combined School Tax Rate	mills		12.549484				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.629333				17
Total Tax Rate	mills		22.215197				18
Ratio of Local and School Tax to Total	dec.		0.748557				19
Total tax net of state credit	mills		20.401678				20
Net Local and School Tax Rate	mills		15.271811				21
Utility Plant, Jan. 1	\$	3,586,494	3,586,494				22
Materials & Supplies	\$	20,052	20,052				23
Subtotal	\$	3,606,546	3,606,546				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,606,546	3,606,546				26
Assessment Ratio	dec.		0.960066				27
Assessed Value	\$	3,462,522	3,462,522				28
Net Local & School Rate	mills		15.271811				29
Tax Equiv. Computed for Current Year	\$	52,879	52,879				30
Tax Equivalent per 1994 PSC Report	\$	51,614					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	52,879					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	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)	192,354				192,354	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	192,354	0	0	0	192,354	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	73,543				73,543	12
Other Power Production Equipment (323)	18,053				18,053	13
Electric Pumping Equipment (325)	22,349				22,349	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	113,945	0	0	0	113,945	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,000				3,000	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	87,815				87,815	24
Transmission and Distribution Mains (343)	817,805	168,931			986,736	25
Services (345)	51,629				51,629	26
Meters (346)	187,209		400		186,809	27
Hydrants (348)	104,518				104,518	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	191				191	29
Total Transmission and Distribution Plant	1,252,167	168,931	400	0	1,420,698	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	16,602				16,602	32
Computer Equipment (391.1)	37,299	510			37,809	33
Transportation Equipment (392)	94,577				94,577	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)	51,207	1,666			52,873	41
Total General Plant	199,685	2,176	0	0	201,861	
Total utility plant in service directly assignable	1,758,151	171,107	400	0	1,928,858	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,758,151	171,107	400	0	1,928,858	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,473,945				1,473,945	25
Services (345)	130,857				130,857	26
Meters (346)	0				0	27
Hydrants (348)	223,541				223,541	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,828,343	0	0	0	1,828,343	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,828,343	0	0	0	1,828,343	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,828,343	0	0	0	1,828,343	

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	19,936			19,936	1
February	19,824			19,824	2
March	22,410			22,410	3
April	23,321			23,321	4
May	23,442			23,442	5
June	26,789			26,789	6
July	32,522			32,522	7
August	29,325			29,325	8
September	30,019			30,019	9
October	24,763			24,763	10
November	20,708			20,708	11
December	19,463			19,463	12
Total annual pumpage	292,522	0	0	292,522	

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):	292,522	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	292,522	3
Less: Gallons (000's) sold:	293,485	4
Gallons (000's) entering distribution system but not sold:	(963)	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	375	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	435	10
Subtotal Estimated Usage:	810	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	215	13
Gallons (000's) lost due to service leaks or breaks:		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:	(1,988)	17
Subtotal of Estimated Losses:	(1,773)	18
Percentage of water entering distribution system sold:	100%	19
Percentage of unaccounted for water:	-1%	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.)	1,514	22
Date of maximum: 07/20/2009		23
Cause of maximum: Dry weather creating watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	499	25
Date of minimum: 11/27/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	104,430	27
If water is purchased:		28
Vendor Name: CITY OF SHEBOYGAN		29
Point of Delivery: TAYLOR RESEVOIR		30
What percentage of purchased water is surface water? 10000%		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,045	35
Outside municipality?		36

WATER LOSS AND OTHER STATISTICS

Water Loss and Other Statistics (Page W-14)

If Water Sold is greater than the water entering the distribution system, please explain.

Management believes the primary reason for the difference reported on line 6 is a timing issue. The gallons pumped is from information taken from the City of Sheboygan's monthly invoice. The City reads the meter around the 20th of each month. The Village meters are read quarterly on the 15th-18th of December, March, June and September.

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)
NONE					No

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			1
Location	PUMP STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1973			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,350			8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS			9 10
Year Installed	1973			11
Type	ELECTRIC			12
Horsepower	40			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 24
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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	165		6
Total capacity in gallons (actual)	250,000		7
			8
WATER TREATMENT PLANT			9
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
			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	500				500	1
M	D	6.000	34,077		86		33,991	2
P	D	6.000	1,827	86			1,913	3
M	D	8.000	16,948		211		16,737	4
P	D	8.000	7,414	211			7,625	5
M	T	10.000	14,101		1,455		12,646	6
P	D	10.000	3,293	1,455			4,748	7
P	T	10.000	1,401				1,401	8
M	T	12.000	23,727				23,727	9
P	T	12.000	5,178				5,178	10
M	T	14.000	2,465				2,465	11
P	T	14.000	45				45	12
M	T	16.000	13,002				13,002	13
P	T	16.000	810				810	14
Total Within Municipality			124,788	1,752	1,752	0	124,788	
Total Utility			124,788	1,752	1,752	0	124,788	

WATER MAINS

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.

The additions to the water mains were financed by the utility.

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

The utility replaced certain main that was installed many years ago. There is no reduction in cost and accumulated depreciation for the main removed because management maintains that the assets removed were very old and the original cost was never captured in the accounting system. ;

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	414				414		1
L	1.000	12				12		2
M	1.000	349				349	34	3
M	1.500	5				5		4
L	1.500	2				2		5
M	2.000	6				6		6
L	2.000	5				5		7
M	3.000	1				1		8
M	4.000	6				6	2	9
M	6.000	28				28	13	10
L	6.000	1				1	0	11
M	8.000	18				18	8	12
M	10.000	4				4	2	13
M	12.000	2				2	1	14
Total Utility		853	0	0	0	853	60	

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	517				517	5	1
0.750	329		1	4	332	1	2
1.000	177			(4)	173	4	3
1.500	26				26	0	4
2.000	16				16	0	5
3.000	1				1	0	6
4.000	6				6	0	7
6.000	2				2	0	8
8.000	3				3	0	9
12.000	1				1	0	10
Total:	1,078	0	1	0	1,077	10	

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	415	3	0	1	0	98	517	1
0.750	292	4	0	2	0	34	332	2
1.000	157	12	0	2	0	2	173	3
1.500	2	18	0	2	0	4	26	4
2.000	0	10	0	3	0	3	16	5
3.000	0	1	0	0	0	0	1	6
4.000	0	6	0	0	0	0	6	7
6.000	0	0	1	1	0	0	2	8
8.000	0	0	3	0	0	0	3	9
12.000	0	0	0	0	1	0	1	10
Total:	866	54	4	11	1	141	1,077	

METERS

Meters (Page W-21)

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

The Utility has complied with the requirement of replacing or testing every 20 years. It is the Utility's policy to change out meters rather than test them every 20 years.

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

In 2009 only 10 meters were tested. Because of the severe winter and shortage of staff, annual meter testing was not conducted in 2009. The program of testing meters in compliance with regulations has resumed in 2010.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	178				178	2
Total Fire Hydrants	178	0	0	0	178	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	178
Number of distribution system valves end of year:	371
Number of distribution valves operated during year:	211