



3013 (02-05-09)

ANNUAL REPORT

OF

Name: WAUSAU WATER WORKS

Principal Office: 407 GRANT STREET
WAUSAU, WI 54403-4783

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 BRADLEY MARQUARDT of
(Person responsible for accounts)
Wausau Water Works, 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) 03/30/2010
(Date)

DIRECTOR OF PUBLIC WORKS AND UTILITIES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAU WATER WORKS

Utility Address: 407 GRANT STREET
WAUSAU, WI 54403-4783

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site: <http://www.ci.wausau.wi.us/Departments/WausauWaterWorks.aspx>

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA J GEIER

Title: ADMINISTRATIVE ASSISTANT

Office Address:

407 GRANT STREET
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6533

Fax Number: (715) 261 - 6535

Email Address: Deb.Geier@ci.wausau.wi.us

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

Name: JAMES E TIPPLE

Title: MAYOR/PRESIDENT

Office Address:

407 GRANT STREET
WAUSAU, WI 54403

Telephone: (715) 261 - 6803

Fax Number: (715) 261 - 6508

Email Address: jim.tipple@ci.wausau.wi.us

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: MICHAEL LENSIRE

Title: PARTNER

Office Address: CLIFTON GUNDERSON & CO

P.O. BOX 106
STEVENS POINT , WI 54481

Telephone: (715) 344 - 8544

Fax Number: (715) 344 - 4984

Email Address: mike.lensmire@cliftoncpa.com

Date of most recent audit report: 7/31/2009

Period covered by most recent audit: 01/01/2008 - 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR BRADLEY MARQUARDT

Title: DIRECTOR OF PUBLIC WORKS AND UTILITIES

Office Address:

407 GRANT STREET
WAUSAU, WI 54403

Telephone: (715) 261 - 6745

Fax Number: (715) 261 - 6535

Email Address: Brad.Marquardt@ci.wausau.wi.us

Name of utility commission/committee:

Wausau Water Works Commission

Names of members of utility commission/committee:

- MS DEBRA HADLEY, SECRETARY
- MR GEORGE MILLION, COMMISSIONER
- MR ROGER OTTO, COMMISSIONER
- MR L.S. REBMAN, COMMISSIONER
- MR JAMES E TIPPLE, 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)	4,645,318	4,782,899	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,356,482	2,228,705	2
Depreciation Expense (403)	572,357	553,947	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	958,303	877,340	5
Total Operating Expenses	3,887,142	3,659,992	
Net Operating Income	758,176	1,122,907	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	758,176	1,122,907	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(3,217)	155	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,848	13,479	10
Miscellaneous Nonoperating Income (421)	96,530	474,862	11
Total Other Income	97,161	488,496	
Total Income	855,337	1,611,403	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(109,599)	(109,599)	12
Other Income Deductions (426)	199,681	191,906	13
Total Miscellaneous Income Deductions	90,082	82,307	
Income Before Interest Charges	765,255	1,529,096	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	165,553	201,569	14
Amortization of Debt Discount and Expense (428)	24,733	37,424	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	190,286	238,993	
Net Income	574,969	1,290,103	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,905,728	28,615,625	20
Balance Transferred from Income (433)	574,969	1,290,103	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)	30,480,697	29,905,728	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,645,318	0	4,645,318	1
Total (Acct. 400):	4,645,318	0	4,645,318	
Operation and Maintenance Expense (401-402):				
Derived	2,356,482	0	2,356,482	2
Total (Acct. 401-402):	2,356,482	0	2,356,482	
Depreciation Expense (403):				
Derived	572,357	0	572,357	3
Total (Acct. 403):	572,357	0	572,357	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	958,303	0	958,303	5
Total (Acct. 408):	958,303	0	958,303	
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:	758,176	0	758,176	
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):				
PRIVATE WELL PERMITS	1,610	0	1,610	9
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(5,137)	0	(5,137)	10
SALES OF NORTHWOOD MIST	468	0	468	11
EXPENSES ATTRIBUTABLE TO NORTHWOODS MIST	(158)	0	(158)	12
Total (Acct. 417):	(3,217)	0	(3,217)	
Nonoperating Rental Income (418):				
NONE			0	13
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON DEPRECIATION FUNDS	1,094	0	1,094	14
OTHER INTEREST	2,754	0	2,754	15
Total (Acct. 419):	3,848	0	3,848	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		94,597	94,597	16

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
INSPECTION SERVICES	1,933		1,933	17
Total (Acct. 421):	1,933	94,597	96,530	
TOTAL OTHER INCOME:	2,564	94,597	97,161	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(109,599)	0	(109,599)	18
NONE			0	19
Total (Acct. 425):	(109,599)	0	(109,599)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	199,681	199,681	20
NONE			0	21
Total (Acct. 426):	0	199,681	199,681	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(109,599)	199,681	90,082	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	165,553	0	165,553	22
Total (Acct. 427):	165,553	0	165,553	
Amortization of Debt Discount and Expense (428):				
2006 GO, 2007 REF	24,733		24,733	23
Total (Acct. 428):	24,733	0	24,733	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	190,286	0	190,286	
NET INCOME:	680,053	(105,084)	574,969	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	14,070,755	15,834,973	29,905,728	28
Total (Acct. 216):	14,070,755	15,834,973	29,905,728	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	680,053	(105,084)	574,969	29
Total (Acct. 433):	680,053	(105,084)	574,969	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,750,808	15,729,889	30,480,697	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,645,318	0	0	0	4,645,318	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,423				5,423	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,639,895	0	0	0	4,639,895	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	614,144	15,776	629,920	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	112,115	0	112,115	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	2,369	0	2,369	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	15,776	(15,776)	0	18
All other accounts	0	0	0	19
Total Payroll	744,404	0	744,404	

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	15.0	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)	48,033,900	47,010,038	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,688,613	11,895,796	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	35,345,287	35,114,242	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	285,604	292,726	9
Depreciation Fund (126)	929,562	713,041	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	1,215,166	1,005,767	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(162,453)	175,168	12
Special Deposits (134)	0	0	13
Working Funds (135)	100	100	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	633,739	865,926	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	98,756	97,164	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	570,142	1,138,358	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	142,927	167,661	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	142,927	167,661	
Total Assets and Other Debits	37,273,522	37,426,028	

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)	455,575	455,575	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	30,480,697	29,905,728	37
Total Proprietary Capital	30,936,272	30,361,303	
LONG-TERM DEBT			
Bonds (221)	4,317,084	4,817,690	38
Advances from Municipality (223)	0	100,000	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	4,317,084	4,917,690	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	147,516	149,292	42
Payables to Municipality (233)	100,000	100,000	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	34,106	44,969	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	204,118	208,696	48
Total Current and Accrued Liabilities	485,740	502,957	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,534,426	1,644,078	51
Total Deferred Credits	1,534,426	1,644,078	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	37,273,522	37,426,028	

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	47,010,038	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)	30,358,261	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,585,573	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	6,197				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	83,869				8
Total Utility Plant	48,033,900	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)	9,539,914	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,148,699	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	12,688,613	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	35,345,287	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)	8,941,760				8,941,760	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	572,357				572,357	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	74,873				74,873	6
Accruals charged other						7
accounts (specify):						8
POWER OP/TRANSPORTATION	27,842				27,842	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	675,072	0	0	0	675,072	16
Debits during year						17
Book cost of plant retired	76,918				76,918	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	76,918	0	0	0	76,918	25
Balance end of year (111.1)	9,539,914	0	0	0	9,539,914	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)	2,954,036				2,954,036	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	199,681				199,681	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	199,681	0	0	0	199,681	16
Debits during year						17
Book cost of plant retired	5,018				5,018	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,018	0	0	0	5,018	25
Balance end of year (111.2)	3,148,699	0	0	0	3,148,699	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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)	98,756	97,164	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	98,756	97,164	

**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)				
2006 GO NOTE	2,103	428	14,721	1
2007 GO REFUNDING	2,711	428	29,886	2
DEFERRED AMT ON REFUNDING	19,920	428	98,320	3
Total			142,927	
Unamortized premium on debt (251)				
NONE				4
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	455,575	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>455,575</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2006 GO BOND	10/01/2006	10/01/2016	3.68%	2,112,084	1
2007B GEN OBLIG REF BONDS	05/08/2007	05/01/2019	3.77%	2,205,000	2
Total Bonds (Account 221):				4,317,084	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	08/31/2003	12/31/2009	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	958,304	2
Charged electric department expense		3
Charged sewer department expense	16,335	4
Other (explain):		
NONE		5
Total Accruals and other credits	974,639	
Taxes paid during year:		
County, state and local taxes	915,656	6
Social Security taxes	54,926	7
PSC Remainder Assessment	4,057	8
Other (explain):		
NONE		9
Total payments and other debits	974,639	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2006 GO BOND	22,225	86,193	88,898	19,520	1
2007B GO REFUNDING BOND	22,744	79,360	87,518	14,586	2
Subtotal	44,969	165,553	176,416	34,106	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	44,969	165,553	176,416	34,106	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
2006 GO NOTE, 2007 GO BOND	285,604	3
Total (Acct. 125):	285,604	
Depreciation Fund (126):		
2006 GO NOTE, 2007 GO BOND	929,562	4
Total (Acct. 126):	929,562	
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	519,908	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
MISC CUSTOMER CHARGES	15,730	11
SPECIAL ASSESSMENTS	98,101	12
Total (Acct. 142):	633,739	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
ADVANCE FROM SEWER UTILITY	100,000	* 23
Total (Acct. 233):	100,000	
Other Deferred Credits (253):		
Regulatory Liability	1,534,387	24
SALES TAX DUE STATE	39	25
Total (Acct. 253):	1,534,426	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct. 233 - Wausau Water Works Commission advanced \$500,000 from the Wastewater Division to the Drinking Water Division, with repayment to commence in 2004. Due to cash flow concerns of the water utility, Wausau Water Works Commission at their January 11, 2005 meeting postponed reimbursement to the Wastewater Division until the cash situation was significant for repayment. Advance was at 0% interest. 2010 will be the final year of repayment.

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)	29,744,799	0	0	0	29,744,799	1
Materials and Supplies	97,960	0	0	0	97,960	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	9,240,837	0	0	0	9,240,837	4
Customer Advances for Construction					0	5
Regulatory Liability	1,589,186	0	0	0	1,589,186	6
NONE					0	7
Average Net Rate Base	19,012,736	0	0	0	19,012,736	
Net Operating Income	758,176	0	0	0	758,176	8
Net Operating Income as a percent of						
Average Net Rate Base	3.99%	N/A	N/A	N/A	3.99%	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,643,986	0	0	0	1,643,986	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	109,599	0	0	0	109,599	3
Other (specify):						
NONE					0	4
Balance End of Year	1,534,387	0	0	0	1,534,387	

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.

The City of Wausau started selling water to the Village of Brokaw under a wholesale rate as of December 29, 2008.

Joseph Gehin, Utilities Director, retired as of December 28, 2009. Bradley Marquardt was promoted to fill his position.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,443,766	4,512,605	1
Total Sales of Water	4,443,766	4,512,605	
Other Operating Revenues			
Forfeited Discounts (470)	67,327	60,402	2
Rents from Water Property (472)	52,337	112,801	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	81,888	97,091	5
Total Other Operating Revenues	201,552	270,294	
Total Operating Revenues	4,645,318	4,782,899	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	457,864	424,916	7
Water Treatment Expenses (640-652)	516,152	471,819	8
Transmission and Distribution Expenses (660-678)	674,319	647,540	9
Customer Accounts Expenses (901-906)	87,437	97,124	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	620,710	587,306	12
Total Operation and Maintenance Expenses	2,356,482	2,228,705	
Other Operating Expenses			
Depreciation Expense (403)	572,357	553,947	13
Amortization Expense (404-407)		0	14
Taxes (408)	958,303	877,340	15
Total Other Operating Expenses	1,530,660	1,431,287	
Total Operating Expenses	3,887,142	3,659,992	
NET OPERATING INCOME	758,176	1,122,907	

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)	13,873	645,555	2,238,620	5
Commercial (461.2)	1,552	349,435	869,110	6
Industrial (461.3)	82	217,288	353,645	7
Public Authority (461.4)	105	102,989	210,311	8
Total Metered Sales to General Customers (461)	15,612	1,315,267	3,671,686	
Private Fire Protection Service (462)	175		71,609	9
Public Fire Protection Service (463)	15,490		681,535	10
Other Water Sales (465)				11
Sales for Resale (466)	1	9,645	18,936	12
Interdepartmental Sales (467)				13
Total Sales of Water	31,278	1,324,912	4,443,766	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF BROKAW	20TH AVENUE BOOSTER STATION	9,645	18,936	1
Total		9,645	18,936	

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 (usually per rate schedule F-1 or Fd-1)	673,511	1
Wholesale fire protection billed	8,024	2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	681,535	
Forfeited Discounts (470):		
Customer late payment charges	67,327	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	67,327	
Rents from Water Property (472):		
RENT ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	52,337	7
Total Rents from Water Property (472)	52,337	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SALE OF SCRAP	2,071	9
TURN ON CHARGES	4,760	10
GROUNDWATER RECOVERY	17,026	11
SALE OF FIXED ASSETS	1,544	12
Return on net investment in meters charged to sewer department	56,487	13
Other (specify):		
Total Other Water Revenues (474)	81,888	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Charges for groundwater recovery

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	41,846	36,749	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	290,215	259,945	16
Pumping Labor and Expenses (624)	37,825	35,937	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	34,050	26,823	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	6,913	8,589	22
Maintenance of Power Production Equipment (632)	6,821	13,001	23
Maintenance of Pumping Equipment (633)	40,194	43,872	24
Total Pumping Expenses	457,864	424,916	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	41,846	36,749	25
Chemicals (641)	304,735	260,563	26
Operation Labor and Expenses (642)	53,442	44,520	27
Miscellaneous Expenses (643)	55,763	59,237	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	18,827	19,730	31
Maintenance of Water Treatment Equipment (652)	41,539	51,020	32
Total Water Treatment Expenses	516,152	471,819	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	400	391	34
Transmission and Distribution Lines Expenses (662)	709	284	35
Meter Expenses (663)	38,820	31,392	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	14,148	18,390	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	37,134	32,374	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	8,079	3,211	42
Maintenance of Transmission and Distribution Mains (673)	265,837	315,558	43
Maintenance of Services (675)	200,758	127,625	* 44
Maintenance of Meters (676)	47,295	55,430	45
Maintenance of Hydrants (677)	61,139	62,885	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	674,319	647,540	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	6,019	6,406	48
Meter Reading Expenses (902)	(1,521)	17,953	* 49
Customer Records and Collection Expenses (903)	77,516	71,254	50
Uncollectible Accounts (904)	5,423	1,511	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	87,437	97,124	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	59,623	71,108	* 55
Office Supplies and Expenses (921)	21,648	23,989	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	96,664	85,194	58
Property Insurance (924)	12,444	11,358	59
Injuries and Damages (925)	58,361	35,705	* 60
Employee Pensions and Benefits (926)	336,480	323,544	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	28,382	27,673	64
Rents (931)		0	65
Maintenance of General Plant (932)	7,108	8,735	66
Total Administrative and General Expenses	620,710	587,306	
Total Operation and Maintenance Expenses	2,356,482	2,228,705	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. 675 - increase in general operating supplies and blacktopping

Acct. 902 - payout of vacation benefits upon retirement.

Acct. 920 - decrease due to reimbursement by City for work outside of utility functions.

Acct. 925 - increase in workers comp

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		915,655	831,820	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,335	15,004	2
Net property tax equivalent		899,320	816,816	
Social Security		54,926	56,502	3
PSC Remainder Assessment		4,057	4,022	4
Other (specify): NONE			0	5
Total tax expense		958,303	877,340	

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			Marathon				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.170701				2
County tax rate	mills		5.217336				3
Local tax rate	mills		8.411696				4
School tax rate	mills		10.473585				5
Voc. school tax rate	mills		1.923751				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.197069				9
Less: state credit	mills		1.531467				10
Net tax rate	mills		24.665602				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.411696				12
Combined School Tax Rate	mills		12.397336				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.809032				15
Total Tax Rate	mills		26.197069				16
Ratio of Local and School Tax to Total	dec.		0.794327				17
Total tax net of state credit	mills		24.665602				18
Net Local and School Tax Rate	mills		19.592547				19
Utility Plant, Jan. 1	\$	47,010,038	47,010,038				20
Materials & Supplies	\$	97,164	97,164				21
Subtotal	\$	47,107,202	47,107,202				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	47,107,202	47,107,202				24
Assessment Ratio	dec.		0.992096				25
Assessed Value	\$	46,734,867	46,734,867				26
Net Local & School Rate	mills		19.592547				27
Tax Equiv. Computed for Current Year	\$	915,655	915,655				28
Tax Equivalent per 1994 PSC Report	\$	545,935					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	915,655					31
Footnotes							32

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	73,421				73,421	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)	512,137				512,137	8
Supply Mains (316)	994,820				994,820	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,580,378	0	0	0	1,580,378	
PUMPING PLANT						
Land and Land Rights (320)	32,529				32,529	11
Structures and Improvements (321)	376,750	543,637			920,387	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	561,904	313,755			875,659	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	98,371				98,371	16
Total Pumping Plant	1,069,554	857,392	0	0	1,926,946	
WATER TREATMENT PLANT						
Land and Land Rights (330)	10,805				10,805	17
Structures and Improvements (331)	3,372,712				3,372,712	18
Sand or Other Media Filtration Equipment (332)	4,001,419				4,001,419	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	7,384,936	0	0	0	7,384,936	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	48,775				48,775	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,616,390				1,616,390	24
Transmission and Distribution Mains (343)	10,741,859	255,289	1,124		10,996,024	25
Services (345)	1,019,678	121,940	5,526		1,136,092	26
Meters (346)	2,994,447	31,658	30,704		2,995,401	27
Hydrants (348)	1,210,112	17,817	571		1,227,358	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	17,631,261	426,704	37,925	0	18,020,040	
GENERAL PLANT						
Land and Land Rights (389)	5,000				5,000	30
Structures and Improvements (390)	395,347				395,347	31
Office Furniture and Equipment (391)	27,335				27,335	32
Computer Equipment (391.1)	213,303	534	3,290		210,547	33
Transportation Equipment (392)	378,890	19,212	35,703		362,399	34
Stores Equipment (393)	352				352	35
Tools, Shop and Garage Equipment (394)	61,511				61,511	36
Laboratory Equipment (395)	18,672				18,672	37
Power Operated Equipment (396)	188,800				188,800	38
Communication Equipment (397)	175,998				175,998	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	1,465,208	19,746	38,993	0	1,445,961	
Total utility plant in service directly assignable	29,131,337	1,303,842	76,918	0	30,358,261	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	29,131,337	1,303,842	76,918	0	30,358,261	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

2 new boosters stations were put into service, one known as Westhill on Old Coach Road and the other known as 17th Street Booster, located at 17th Street/Silver Lane.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	358,434				358,434	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	226,120				226,120	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	38,934				38,934	16
Total Pumping Plant	623,488	0	0	0	623,488	
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)	14,543,994	32,500	781		14,575,713	25
Services (345)	1,076,374	20,651	3,840		1,093,185	26
Meters (346)	0				0	27
Hydrants (348)	1,288,584	5,000	397		1,293,187	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	16,908,952	58,151	5,018	0	16,962,085	
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	17,532,440	58,151	5,018	0	17,585,573	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	17,532,440	58,151	5,018	0	17,585,573	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	267,426	2.94%	15,057	4
Supply Mains (316)	260,498	1.77%	17,608	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	527,924		32,665	
PUMPING PLANT				
Structures and Improvements (321)	150,108	2.70%	11,395	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	476,448	4.42%	25,992	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	34,539	4.29%	2,087	11
Total Pumping Plant	661,095		39,474	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,148,694	2.50%	84,318	12
Sand or Other Media Filtration Equipment (332)	2,128,197	3.24%	129,646	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	3,276,891		213,964	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	692,624	2.10%	33,944	17
Transmission and Distribution Mains (343)	791,533	0.93%	100,096	18
Services (345)	393,260	2.09%	21,504	19
Meters (346)	1,261,344	5.00%	150,486	20
Hydrants (348)	221,108	1.59%	19,423	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	3,359,869		325,453	
GENERAL PLANT				
Structures and Improvements (390)	203,146	2.56%	10,121	23
Office Furniture and Equipment (391)	26,280	5.88%	701	24
Computer Equipment (391.1)	189,629	25.00%	9,745	25
Transportation Equipment (392)	346,619	18.00%	16,382	26
Stores Equipment (393)	352	5.88%		27
Tools, Shop and Garage Equipment (394)	61,511	7.69%		28
Laboratory Equipment (395)	18,672	5.88%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					282,483	4
316					278,106	5
317					0	6
	0	0	0	0	560,589	
321					161,503	7
323					0	8
325					502,440	9
326					0	10
328					36,626	11
	0	0	0	0	700,569	
331					1,233,012	12
332					2,257,843	13
333					0	14
334					0	15
	0	0	0	0	3,490,855	
341					0	16
342					726,568	17
343	1,124				890,505	18
345	5,526				409,238	19
346	30,704				1,381,126	20
348	571				239,960	21
349					0	22
	37,925	0	0	0	3,647,397	
390					213,267	23
391					26,981	24
391.1	3,290				196,084	25
392	35,703				327,298	26
393					352	27
394					61,511	28
395					18,672	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	155,557	6.07%	11,460	30
Communication Equipment (397)	114,215	9.09%	15,107	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	1,115,981		63,516	
Total accum. prov. directly assignable	8,941,760		675,072	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	8,941,760		675,072	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					167,017	30
397					129,322	31
397.1					0	32
398					0	33
	38,993	0	0	0	1,140,504	
	76,918	0	0	0	9,539,914	
					0	34
	76,918	0	0	0	9,539,914	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	43,668	2.70%	9,678	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	86,284	4.42%	9,994	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	8,490	4.29%	1,670	11
Total Pumping Plant	138,442		21,342	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	2,056,762	0.93%	135,284	18
Services (345)	417,769	2.09%	22,562	19
Meters (346)	0	0.00%		20
Hydrants (348)	341,063	1.59%	20,493	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,815,594		178,339	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					53,346	7
323					0	8
325					96,278	9
326					0	10
328					10,160	11
	0	0	0	0	159,784	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	781				2,191,265	18
345	3,840				436,491	19
346					0	20
348	397				361,159	21
349					0	22
	5,018	0	0	0	2,988,915	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	2,954,036		199,681	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,954,036		199,681	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	5,018	0	0	0	3,148,699	
					0	34
	5,018	0	0	0	3,148,699	

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			146,322	146,322	1
February			140,699	140,699	2
March			154,055	154,055	3
April			144,285	144,285	4
May			155,375	155,375	5
June			165,081	165,081	6
July			191,455	191,455	7
August			162,088	162,088	8
September			157,998	157,998	9
October			136,650	136,650	10
November			126,810	126,810	11
December			136,507	136,507	12
Total annual pumpage	0	0	1,817,325	1,817,325	

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):	1,817,325	1
Less: Gallons (000's) used in the treatment process:	35,755	2
Subtotal: Gallons (000's) entering distribution system:	1,781,570	3
Less: Gallons (000's) sold:	1,324,912	4
Gallons (000's) entering distribution system but not sold:	456,658	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	16,918	7
Gallons (000's) used for fire protection:	22,525	8
Gallons (000's) used to prevent freezing of distribution system:	11,553	9
Gallons (000's) used for other system uses:	96,078	10
Subtotal Estimated Usage:	147,074	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	144,176	13
Gallons (000's) lost due to service leaks or breaks:	2,700	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:	162,708	17
Subtotal of Estimated Losses:	309,584	18
Percentage of water entering distribution system sold:	74%	19
Percentage of unaccounted for water:	9%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	7,510	22
Date of maximum: 07/13/2009		23
Cause of maximum: warm, dry period		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,726	25
Date of minimum: 11/07/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	3,776,410	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:	22	32
Number of service breaks repaired this year:	13	33
Population served (estimate the number of individuals served):		34
Inside municipality?	40,700	35
Outside municipality?	150	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BUGBEE AVENUE	9	100	20	83,200	Yes	1
CORNER OF BUGBEE & TIERNEY	10	164	30	278,300	Yes	2
MARTIN STREET	7	100	24	474,867	Yes	3
PEARSON STREET	6	100	24	516,433	Yes	4
TIERNEY AVENUE	11	165	30	438,633	Yes	5
UNION & 3RD STREET	3	100	18	362,100	Yes	6

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	17TH ST BOOSTER PUMP #3	17TH STREET BOOSTER PUMP #1	17TH STREET BOOSTER PUMP #2	1
Location	17TH ST/SILVER LANE	17TH ST/SILVER LN	17TH STREET/SILVER LN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCHROFLO	GRUNDFOS	GRUNDFOS	5
Year Installed	2008	2008	2008	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	53	53	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9
Year Installed	2008	2008	2008	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	3	3	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	17TH STREET BOOSTER PUMP #4	18TH ST BSTR PUMP #1	18TH ST BSTR PUMP #2	15
Location	17TH ST/SILVER LN	18TH ST BOOSTER	18TH ST BOOSTER	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	SYNCHROFLO	AURORA	AURORA	19
Year Installed	2008	2003	2003	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	60	120	22
Pump Motor or Standby Engine Mfr	BALDOR	MARATHON ELECTRIC	MARATHON ELECTRIC	23
Year Installed	2008	2003	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	3	7	26
Footnotes				27
				28

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	18TH ST BSTR PUMP #3	18TH ST BSTR PUMP #4	18TH ST BSTR PUMP #5	1
Location	18TH ST BOOSTER	18TH ST BOOSTER	18TH ST BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2003	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	120	1,320	1,320	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9
Year Installed	2003	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	7	20	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	28TH AV BSTR PUMP #1	28TH AV BSTR PUMP#2	BROKAW BSTR PUMP #1	15
Location	28TH AVE BOOSTER	28TH AVE BOOSTER	20TH AVENUE	16
Purpose	B	B	B	17
Destination	R	R	D	18
Pump Manufacturer	CRANE	PACO	SYNCROFLO	19
Year Installed	1978	1996	2008	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	550	250	22
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	MARATHON ELECTRIC	23
Year Installed	1978	1978	2008	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	25	26
Footnotes				27
				28

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	BROKAW BSTR PUMP #2	BROKAW BSTR PUMP #3	BROWN BSTR PUMP #1	1
Location	20TH AVENUE	20TH AVENUE	BROWN ST BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	R	4
Pump Manufacturer	SYNCFLO	SYNCFLO	PACO	5
Year Installed	2008	2008	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	250	600	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTOR	9 10
Year Installed	2008	2008	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BROWN BSTR PUMP #2	BROWN BSTR PUMP #3	ELM ST BSTR PUMP #1	15
Location	BROWN ST BOOSTER	BROWN ST BOOSTER	ELM ST BOOSTER	16
Purpose	B	B	B	17
Destination	R	R	R	18
Pump Manufacturer	FAIRBANKS	WORTHINGTON	PACO	19
Year Installed	1988	1962	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	600	500	80	22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTOR	23 24
Year Installed	1988	1962	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	50	8	27
Footnotes				28

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	ELM ST BSTR PUMP #2	ELM ST BSTR PUMP #3	MONROE BSTR PUMP #2	1
Location	ELM ST BOOSTER	ELM ST BOOSTER	MONROE ST BOOSTER	2
Purpose	B	B	B	3
Destination	R	R	D	4
Pump Manufacturer	PACO	PACO	PEERLESS	5
Year Installed	1998	1998	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	250	150	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	CENTURY	9 10
Year Installed	1998	1998	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MONROE BSTR PUMP #3	PUMP #1	PUMP #2	15
Location	MONROE ST BOOSTER	FILTER PLANT	FILTER PLANT	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	PEERLESS	19
Year Installed	1982	1964	1964	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	1,200	2,400	22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	23 24
Year Installed	1982	1964	1964	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	25	75	150	27
Footnotes				28

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	PUMP #3	PUMP #4	PUMP #5	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	4,200	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1964	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	300	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #6	W WAUSAU BSTR PUMP #1	W WAUSAU BSTR PUMP #2	15
Location	FILTER PLANT	W WAUSAU BOOSTER	W WAUSAU BOOSTER	16
Purpose	P	B	B	17
Destination	T	R	R	18
Pump Manufacturer	PEERLESS	CRANE	CRANE	19
Year Installed	1964	1987	1987	20
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,000	110	110	22
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	23 24
Year Installed	1964	1987	1987	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	15	15	27
Footnotes				28

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	W WAUSAU BSTR PUMP #3	WELL #10 PUMP	WELL #3 PUMP	1
Location	W WAUSAU BOOSTER	WELL #10	WELL #3	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	CRANE	CHRISTENSEN	PEERLESS	5
Year Installed	1987	2005	1980	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	780	3,000	2,000	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	US MOTORS	US ELECTRIC	10
Year Installed	1987	1989	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	100	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP	WELL #7 PUMP	WELL #9 PUMP	15
Location	WELL #6	WELL #7	WELL #9	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	19
Year Installed	1951	1951	1965	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,500	1,500	1,000	22
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON ELECTRIC	MARATHON ELECTRIC	24
Year Installed	1951	1951	1965	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	125	75	75	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 11 PUMP	WESTHILL BOOSTER PUMP #1	WESTHILL BOOSTER PUMP #2	1
Location	WELL 11	OLD COACH ROAD	OLD COACH ROAD	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	GOULD	GRUNDFOS	GRUNDFOS	5
Year Installed	2001	2009	2009	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,500	53	53	8
Pump Motor or Standby Engine Mfr	US MOTORS	GRUNDFOS	GRUNDFOS	9 10
Year Installed	2001	2009	2009	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	5	5	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WESTHILL BOOSTER PUMP #3	WESTHILL BOOSTER PUMP #4		15
Location	OLD COACH ROAD	OLD COACH ROAD		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	PEERLESS	PEERLESS		19
Year Installed	2009	2009		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	500	500		22
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR		23 24
Year Installed	2009	2009		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	30	30		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	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1963	1951	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	189	0	6
Total capacity in gallons (actual)	500,000	2,500,000	1,000,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	10
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)			OTHER	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	13
Is a corrosion control chemical used (yes, no)?			Y	14
Is water fluoridated (yes, no)?			Y	15
Footnotes				16

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	INDUSTRIAL PARK	WAUSAU AVE ELEVATED	WAUSAU AVE RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3 4 5
Year constructed	1985	2003	1987	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	189	125	223	9 10
Total capacity in gallons (actual)	1,000,000	250,000	300,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	365				365	1
M	D	3.000	203				203	2
M	D	4.000	32,304				32,304	3
M	D	6.000	478,301				478,301	4
M	S	6.000	300				300	5
M	D	8.000	363,938	1,453	750		364,641	6
M	S	8.000	2,779				2,779	7
M	D	10.000	127,629	1,105			128,734	8
M	S	10.000	3,377				3,377	9
M	D	12.000	103,374				103,374	10
M	S	12.000	2,167				2,167	11
M	D	14.000	84,270				84,270	12
M	S	14.000	1,255				1,255	13
M	D	16.000	5,735				5,735	14
M	S	16.000	3,356				3,356	15
M	S	18.000	5,065				5,065	16
M	S	20.000	30				30	17
P	S	22.000	630				630	18
M	D	24.000	1,241				1,241	19
M	S	24.000	6,235				6,235	20
M	D	30.000	21				21	21
Total Within Municipality			1,222,575	2,558	750	0	1,224,383	
Total Utility			1,222,575	2,558	750	0	1,224,383	

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.

Mains are assessed against the abutting property owner on a per foot frontage basis, less costs of oversized mains, hydrants and leads.

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)	
P	0.625	4				4		1
L	0.625	401				401		2
M	0.750	611	131	2		740		3
L	0.750	6,130		139		5,991		4
P	1.000	273				273		5
L	1.000	1,735		64		1,671		6
M	1.000	3,852	103	14		3,941		7
M	1.250	6				6		8
L	1.250	34				34		9
M	1.500	1,973	8			1,981		10
L	1.500	5				5		11
P	1.500	324				324		12
L	2.000	45		1		44		13
M	2.000	199	6			205		14
P	2.000	11				11		15
M	3.000	92		1		91		16
M	4.000	110		4		106		17
M	6.000	57	1			58		18
M	8.000	59				59		19
M	10.000	2				2		20
Total Utility		15,923	249	225	0	15,947	0	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

New services are billed to the property owner based on time and materials.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The number of "utility owned services not in use at the end fo the year" is unknown. Wausau Water Works' policy has been to install services to vacant properties at the time of curb and gutter installation/replacement on major street reconstructions. It is not possible to confirm differences between services in use and active meters, as property may have more than one meter coming from a single service line.

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	12,675	200	283	32	12,624	523	1
0.750	2,018	48	68	21	2,019	83	2
1.000	518	24	22	(9)	511	27	3
1.500	257	6		(4)	259	60	4
2.000	188			(1)	187	3	5
3.000	50			1	51	5	6
4.000	42			3	45	1	7
6.000	8			2	10	6	8
8.000	1	0		1	2	0	* 9
Total:	15,757	278	373	46	15,708	708	

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	11,706	626	11	18	0	263	12,624	1
0.750	1,672	255	16	5	0	71	2,019	2
1.000	184	267	13	17	0	30	511	3
1.500	7	218	15	10	0	9	259	4
2.000	0	138	10	32	0	7	187	5
3.000	0	29	2	18	0	2	51	6
4.000	0	18	9	15	0	3	45	7
6.000	0	3	4	0	0	3	10	8
8.000	0	0	0	1	1	0	2	* 9
Total:	13,569	1,554	80	116	1	388	15,708	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments to compensate for meter size changes in accounts, and variances in meter inventory reporting program.

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

Meters are exchanged and tested on a 10 year cycle. Older vintage meters are being junked without testing.

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.

18th Street Booster station was last tested in 2008. Elm Street Reservoir also has a meter, however it is too large to be tested in house. Meter at Elm Street is not used for monitoring purposes, so testing it is felt that testing is a mute point.

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

8 inch meters were both installed towards end of 2008. Need to have outside vendor do in-line testing as we are unable to do this ourselves.

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	1,600	14	12		1,602	2
Total Fire Hydrants	1,600	14	12	0	1,602	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,538	*
Number of distribution system valves end of year:	5,994	
Number of distribution valves operated during year:	723	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Wausau Water Works' valves typically have not had a history of failure, and in the past, staff had found that exercising was not warranted. However, we are in the process of purchasing a valve exerciser which is expected to be put into service in June 2010 which will increase the number of valves that can be exercised on an annual basis.

Number of Distribution system valves: 4396 distribution valves and 1598 hydrant valves for a total of 5994.
