



3013 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF WESTON WATER UTILITY

Principal Office: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

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.

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WESTON WATER UTILITY

Utility Address: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

When was utility organized? 8/8/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JACOBS

Title: FINANCE DIRECTOR / TREASURER

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: jjacobs@westonwisconsin.org

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

Name: JOHN JACOBS

Title: FINANCE DIRECTOR / TREASURER

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: jjacobs@westonwisconsin.org

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

Name: JON ZIEGLER

Title: CHAIRMAN OF PUBLICWORKS/UTILITIES COMMITTEE

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114 EXT

Fax Number: (715) 359 - 6117

Email Address: jjacobs@westonwisconsin.org

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

YES

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

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: mike.lensmire@cliftoncpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/15/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: KEITH DONNER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: kdonner@westonwisconsin.org

Name of utility commission/committee: VILLAGE BOARD; PUBLIC WORKS & UTILITIES COMMITTEE

Names of members of utility commission/committee:

- TOM BENISHEK, CITIZEN COMMITTEE MEMBER
- GREG FALKOWSKI, CITIZEN COMMITTEE MEMBER
- MARK PORLIER, CITIZEN COMMITTEE MEMBER
- KAREN SCHMUTZLER, VILLAGE TRUSTEE
- JON ZIEGLER, CHAIRMAN-UTILITIES COMMITTEE

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)	2,037,704	1,972,777	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	966,969	916,351	2
Depreciation Expense (403)	336,743	344,287	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	409,508	398,921	5
Total Operating Expenses	1,713,220	1,659,559	
Net Operating Income	324,484	313,218	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	324,484	313,218	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	104,782	157,870	10
Miscellaneous Nonoperating Income (421)	1,748	64,597	11
Total Other Income	106,530	222,467	
Total Income	431,014	535,685	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(65,060)	(65,060)	12
Other Income Deductions (426)	188,356	187,937	13
Total Miscellaneous Income Deductions	123,296	122,877	
Income Before Interest Charges	307,718	412,808	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	125,111	132,667	14
Amortization of Debt Discount and Expense (428)	8,696	39,987	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	133,807	172,654	
Net Income	173,911	240,154	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,860,813	15,608,634	20
Balance Transferred from Income (433)	173,911	240,154	21
Miscellaneous Credits to Surplus (434)	13,953	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	774	(12,025)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	16,047,903	15,860,813	

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	2,037,704	0	2,037,704	1
Total (Acct. 400):	2,037,704	0	2,037,704	
Operation and Maintenance Expense (401-402):				
Derived	966,969	0	966,969	2
Total (Acct. 401-402):	966,969	0	966,969	
Depreciation Expense (403):				
Derived	336,743	0	336,743	3
Total (Acct. 403):	336,743	0	336,743	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	409,508	0	409,508	5
Total (Acct. 408):	409,508	0	409,508	
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:	324,484	0	324,484	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST FROM BANKS/INVESTMENTS	95,363	0	95,363	11
SPECIAL ASSESSMENT INTEREST	9,419		9,419	12
Total (Acct. 419):	104,782	0	104,782	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13

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):				
MISCELLANEOUS	1,748		1,748	14
Total (Acct. 421):	1,748	0	1,748	
TOTAL OTHER INCOME:	106,530	0	106,530	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(65,060)	0	(65,060)	15
NONE			0	16
Total (Acct. 425):	(65,060)	0	(65,060)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	188,356	188,356	17
NONE			0	18
Total (Acct. 426):	0	188,356	188,356	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(65,060)	188,356	123,296	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	125,111	0	125,111	19
Total (Acct. 427):	125,111	0	125,111	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION - DEBT DISCOUNTS	1,892	0	1,892	20
AMORTIZATION - DEBT ISSUE COSTS	2,562	0	2,562	21
AMORTIZATION - LOSS ON 2006B REFUNDING	4,242		4,242	22
Total (Acct. 428):	8,696	0	8,696	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	133,807	0	133,807	
NET INCOME:	362,267	(188,356)	173,911	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,812,921	9,047,892	15,860,813	27
Total (Acct. 216):	6,812,921	9,047,892	15,860,813	
Balance Transferred from Income (433):				
Derived	362,267	(188,356)	173,911	28
Total (Acct. 433):	362,267	(188,356)	173,911	
Miscellaneous Credits to Surplus (434):				
PROCEEDS FROM SALE OF SCRAP METERS	2,492	0	2,492	29
PROCEEDS FROM SALE OF VAN	11,461		11,461	30
Total (Acct. 434):	13,953	0	13,953	
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	774		774	32
Total (Acct. 436)--Debit:	774	0	774	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,188,367	8,859,536	16,047,903	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

A van was sold for \$11,461 - the van was fully depreciated. Meters were also scrapped the value of the metal was \$2,492.

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,037,704	0	0	0	2,037,704	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,037,704	0	0	0	2,037,704	

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	289,636	0	289,636	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	289,636	0	289,636	

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	4.0	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)	27,010,667	26,513,318	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,045,292	4,592,391	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	21,965,375	21,920,927	
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)	610,578	602,282	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	610,578	602,282	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,450,493	3,369,286	12
Special Deposits (134)	0	0	13
Working Funds (135)		0	14
Temporary Cash Investments (136)		0	15
Notes Receivable (141)	146,236	227,678	16
Customer Accounts Receivable (142)	287,449	263,935	17
Other Accounts Receivable (143)	76,596	95,386	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	30,156	9,709	20
Plant Materials and Operating Supplies (154)	72,977	74,383	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	325	25
Interest and Dividends Receivable (171)	20,158	32,126	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	4,084,065	4,072,828	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	58,339	67,034	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	58,339	67,034	
Total Assets and Other Debits	26,718,357	26,663,071	

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)	5,791,468	5,791,468	35
Appropriated Earned Surplus (215)	360,303	359,529	36
Unappropriated Earned Surplus (216)	16,047,903	15,860,813	37
Total Proprietary Capital	22,199,674	22,011,810	
LONG-TERM DEBT			
Bonds (221)	2,751,000	2,881,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	260,300	299,300	40
Total Long-Term Debt	3,011,300	3,180,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	130,527	36,279	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)		0	44
Taxes Accrued (236)	385,701	378,296	45
Interest Accrued (237)	40,405	42,652	46
Tax Collections Payable (241)		0	47
Miscellaneous Current and Accrued Liabilities (242)	26,102	24,026	48
Total Current and Accrued Liabilities	582,735	481,253	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)		0	50
Other Deferred Credits (253)	924,648	989,708	51
Total Deferred Credits	924,648	989,708	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	52
Injuries and Damages Reserve (262)		0	53
Pensions and Benefits Reserve (263)		0	54
Miscellaneous Operating Reserves (265)		0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	26,718,357	26,663,071	

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	26,513,318	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)	15,595,272	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,335,088	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	80,307				8
Total Utility Plant	27,010,667	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)	2,454,170	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,591,122	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	5,045,292	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	21,965,375	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)	2,189,625				2,189,625	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	336,743				336,743	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,308				17,308	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	354,051	0	0	0	354,051	16
Debits during year						17
Book cost of plant retired	89,506				89,506	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	89,506	0	0	0	89,506	25
Balance end of year (111.1)	2,454,170	0	0	0	2,454,170	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)	2,402,766				2,402,766	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	188,356				188,356	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	188,356	0	0	0	188,356	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	2,591,122	0	0	0	2,591,122	26
Footnotes						27

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)	72,977	74,383	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	72,977	74,383	

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)				
2000C WATER REVENUE BONDS	400	428	0	1
2001C WATER REVENUE BONDS	786	428	8,774	2
2006B WATER REVENUE/REFUNDING BONDS	7,510	428	49,565	3
Total			58,339	
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	5,791,468	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>5,791,468</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)	
2000C WATER REVENUE BONDS	11/15/2000	03/01/2009	5.22%	0	1
2001C WATER REVENUE BONDS	06/01/2001	03/01/2021	5.07%	330,000	2
2006B WATER REVENUE/REFUNDING BONDS	01/01/2006	03/01/2025	4.12%	2,421,000	3
Total Bonds (Account 221):				<u>2,751,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2007 GEN OBLIG PROMISSORY NOTES	09/06/2007	10/01/2017	4.06%	260,300	2
2005 GEN OBLIG PROMISSORY NOTES	04/15/2005	04/01/2015	4.08%	0	3
Total for Account 224				260,300	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	378,296	1
Accruals:		
Charged water department expense	388,486	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>388,486</u>	
Taxes paid during year:		
County, state and local taxes	378,296	6
Social Security taxes		7
PSC Remainder Assessment	2,785	8
Other (explain):		
NONE		9
Total payments and other debits	<u>381,081</u>	
Balance end of year	<u><u>385,701</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2001C WATER REVENUE BONDS	5,795	17,018	17,165	5,648	1
2000C WATER REVENUE BONDS	1,050	525	1,575	0	2
2006B WATER REVENUE/REFUNDING BONDS	32,858	96,823	97,523	32,158	3
Subtotal	39,703	114,366	116,263	37,806	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2007 GEN OBLIG PROMISSORY NOTES	2,780	10,575	10,756	2,599	5
2004 GEN OBLIG PROMISSORY NOTES	0			0	6
2005 GEN OBLIG PROMISSORY NOTES	169	170	339	0	7
Subtotal	2,949	10,745	11,095	2,599	
Notes Payable (231)					
SHORT-TERM NOTES PAYABLE	0			0	8
Subtotal	0	0	0	0	
Total	42,652	125,111	127,358	40,405	

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):		
RESTRICTED FUNDS	610,578	3
Total (Acct. 125):	610,578	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
SPECIAL ASSESSMENTS	146,236	7
Total (Acct. 141):	146,236	
Customer Accounts Receivable (142):		
Water	132,405	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
UNBILLED RECEIVABLES	155,044	11
Total (Acct. 142):	287,449	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	5,338	14
PROPERTY TAXES - DELINQUENT UTILITIES	71,258	15
Total (Acct. 143):	76,596	
Receivables from Municipality (145):		
DUE FROM VILLAGE OF ROTHSCHILD	30,156	16
Total (Acct. 145):	30,156	

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):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	910,845	24
DEFERRED SPECIAL ASSESSMENTS	13,803	25
Total (Acct. 253):	924,648	

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.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	15,384,758	0	0	0	15,384,758	1
Materials and Supplies	73,680	0	0	0	73,680	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,321,897	0	0	0	2,321,897	4
Customer Advances for Construction					0	5
Regulatory Liability	943,375	0	0	0	943,375	6
NONE					0	7
Average Net Rate Base	12,193,166	0	0	0	12,193,166	
Net Operating Income	324,484	0	0	0	324,484	8
Net Operating Income as a percent of						
Average Net Rate Base	2.66%	N/A	N/A	N/A	2.66%	

**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	975,905	0	0	0	975,905	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	65,060	0	0	0	65,060	3
Other (specify):						
NONE					0	4
Balance End of Year	910,845	0	0	0	910,845	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village worked with the PSC on a rate study in 2008-2009. A new water rate structure was developed and tariffs were updated. The utility held its public hearing on January 14, 2009. The new rates were phased in starting April 2009.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,988,558	1,895,631	1
Total Sales of Water	1,988,558	1,895,631	
Other Operating Revenues			
Forfeited Discounts (470)	3,926	7,767	2
Rents from Water Property (472)	20,307	22,414	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	24,913	46,965	5
Total Other Operating Revenues	49,146	77,146	
Total Operating Revenues	2,037,704	1,972,777	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	78,780	63,194	6
Pumping Expenses (620-633)	137,156	124,087	7
Water Treatment Expenses (640-652)	188,297	203,301	8
Transmission and Distribution Expenses (660-678)	246,653	199,762	9
Customer Accounts Expenses (901-906)	79,042	84,465	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	237,041	241,542	12
Total Operation and Maintenance Expenses	966,969	916,351	
Other Operating Expenses			
Depreciation Expense (403)	336,743	344,287	13
Amortization Expense (404-407)		0	14
Taxes (408)	409,508	398,921	15
Total Other Operating Expenses	746,251	743,208	
Total Operating Expenses	1,713,220	1,659,559	
NET OPERATING INCOME	324,484	313,218	

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)	5	334	815	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	5	334	815	
Metered Sales to General Customers (461)				
Residential (461.1)	4,434	240,323	869,372	5
Commercial (461.2)	543	155,400	375,199	6
Industrial (461.3)	4	191,234	195,458	7
Public Authority (461.4)	39	22,567	55,541	8
Total Metered Sales to General Customers (461)	5,020	609,524	1,495,570	
Private Fire Protection Service (462)	78		40,388	9
Public Fire Protection Service (463)	2		451,785	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,105	609,858	1,988,558	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed		1
Amount billed (usually per rate schedule F-1 or Fd-1)	375,489	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	76,296	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	451,785	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,926	6
Other (specify):		
Total Forfeited Discounts (470)	3,926	
Rents from Water Property (472):		
WATER TOWER LEASE	20,307	7
Total Rents from Water Property (472)	20,307	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS/OTHER	1,422	9
PRIVATE WELL PERMITS	9,643	10
PERMITS	390	11
ASSESSMENT CHECKING	2,550	12
RECONNECTION FEES	1,910	13
Return on net investment in meters charged to sewer department	8,998	14
Other (specify):		
Total Other Water Revenues (474)	24,913	

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)	3,772	4,543	2
Purchased Water (602)	35,015	30,598	3
Miscellaneous Expenses (603)	3,259	541	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	309	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)	36,380	26,929	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	45	583	12
Total Source of Supply Expenses	78,780	63,194	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)	394	1,180	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	85,122	81,220	16
Pumping Labor and Expenses (624)	31,282	27,314	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	8,293	9,649	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	605	3,875	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	11,460	849	24
Total Pumping Expenses	137,156	124,087	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	133,748	141,928	26
Operation Labor and Expenses (642)	47,318	50,943	27
Miscellaneous Expenses (643)	2,885	4,399	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	4,300	3,877	31
Maintenance of Water Treatment Equipment (652)	46	2,154	32
Total Water Treatment Expenses	188,297	203,301	

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)	9,870	8,875	33
Storage Facilities Expenses (661)	3,330	3,432	34
Transmission and Distribution Lines Expenses (662)	21,789	19,488	35
Meter Expenses (663)	26,059	23,479	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	5,273	4,862	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	89,001	27,877	42
Maintenance of Transmission and Distribution Mains (673)	42,874	43,124	43
Maintenance of Services (675)	23,757	41,917	44
Maintenance of Meters (676)	19,645	14,954	45
Maintenance of Hydrants (677)	3,742	10,316	46
Maintenance of Miscellaneous Plant (678)	1,313	1,438	47
Total Transmission and Distribution Expenses	246,653	199,762	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	11,928	11,625	48
Meter Reading Expenses (902)	16,578	18,096	49
Customer Records and Collection Expenses (903)	33,519	37,672	50
Uncollectible Accounts (904)		486	51
Miscellaneous Customer Accounts Expenses (905)	1,518	1,919	52
Customer Service and Information Expenses (906)	15,499	14,667	53
Total Customer Accounts Expenses	79,042	84,465	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	53,865	56,267	55
Office Supplies and Expenses (921)	8,274	6,615	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	14,611	11,985	58
Property Insurance (924)	7,063	6,652	59
Injuries and Damages (925)	11,427	14,046	60
Employee Pensions and Benefits (926)	137,093	137,285	61
Regulatory Commission Expenses (928)	0	1,118	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)	1,517	4,196	64
Rents (931)		0	65
Maintenance of General Plant (932)	3,191	3,378	66
Total Administrative and General Expenses	237,041	241,542	
Total Operation and Maintenance Expenses	966,969	916,351	

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.

ACCOUNT 633 (Maintenance of Pumping Equipment) - \$11,460

The increase of \$10,611.43 was for the cleaning and maintenance that was done for the Bloedel pump.

ACCOUNT 672 (Maintenance of Distribution Reservoirs and Standpipes)- \$89,001

The increase of \$61,124 was for the painting and cleaning of the Foremost water tower.

ACCOUNT 675 (Maintenance of Services) - \$23,757

The decrease of \$18,160 was because the Utility spent \$8,000 additional money in 2008 insulating services during a state highway project. Also in 2008 the Utility had a 3 year contract to perform cross connection inspections and in 2009 that contract was renewed for less money (~\$8,000 less) because the inspections required less effort than the initial inspections did.

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		390,854	378,296	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,153	4,630	2
Net property tax equivalent		385,701	373,666	
Social Security		21,022	20,912	3
PSC Remainder Assessment		2,785	4,343	4
Other (specify):				
NONE			0	5
Total tax expense		409,508	398,921	

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							2
State tax rate	mills		0.167991				3
County tax rate	mills		5.099788				4
Local tax rate	mills		5.082095				5
School tax rate	mills		9.428297				6
Voc. school tax rate	mills		1.893204				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.671375				10
Less: state credit	mills		1.253135				11
Net tax rate	mills		20.418240				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.082095				14
Combined School Tax Rate	mills		11.321501				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.403596				17
Total Tax Rate	mills		21.671375				18
Ratio of Local and School Tax to Total	dec.		0.756925				19
Total tax net of state credit	mills		20.418240				20
Net Local and School Tax Rate	mills		15.455067				21
Utility Plant, Jan. 1	\$	26,513,318	26,513,318				22
Materials & Supplies	\$	74,383	74,383				23
Subtotal	\$	26,587,701	26,587,701				24
Less: Plant Outside Limits	\$	1,596,917	1,596,917				25
Taxable Assets	\$	24,990,784	24,990,784				26
Assessment Ratio	dec.		1.011962				27
Assessed Value	\$	25,289,724	25,289,724				28
Net Local & School Rate	mills		15.455067				29
Tax Equiv. Computed for Current Year	\$	390,854	390,854				30
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	390,854					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	319				319	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	319	0	0	0	319	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	80,712				80,712	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)	587,108				587,108	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	667,820	0	0	0	667,820	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	699,307				699,307	12
Other Power Production Equipment (323)	82,311				82,311	13
Electric Pumping Equipment (325)	353,516				353,516	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	134,147				134,147	16
Total Pumping Plant	1,269,281	0	0	0	1,269,281	
WATER TREATMENT PLANT						
Land and Land Rights (330)	30,481				30,481	17
Structures and Improvements (331)	299,562				299,562	18
Sand or Other Media Filtration Equipment (332)	731,607				731,607	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,061,650	0	0	0	1,061,650	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	150,026				150,026	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,283,928	37,225			1,321,153	24
Transmission and Distribution Mains (343)	7,318,239	246,239	18,763		7,545,715	25
Services (345)	1,340,722	78,707	2,931		1,416,498	26
Meters (346)	600,055	90,055	31,416		658,694	27
Hydrants (348)	1,038,839	36,391	1,221		1,074,009	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	11,731,809	488,617	54,331	0	12,166,095	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	20,979				20,979	31
Office Furniture and Equipment (391)	10,241				10,241	32
Computer Equipment (391.1)	75,222				75,222	33
Transportation Equipment (392)	90,560	21,916	35,175		77,301	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	2,391				2,391	36
Laboratory Equipment (395)	5,794				5,794	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	202,312				202,312	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	35,867				35,867	41
Total General Plant	443,366	21,916	35,175	0	430,107	
Total utility plant in service directly assignable	15,174,245	510,533	89,506	0	15,595,272	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	15,174,245	510,533	89,506	0	15,595,272	

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)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	8,251,180				8,251,180	25
Services (345)	1,892,157				1,892,157	26
Meters (346)	0				0	27
Hydrants (348)	1,191,751				1,191,751	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	11,335,088	0	0	0	11,335,088	
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	11,335,088	0	0	0	11,335,088	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,335,088	0	0	0	11,335,088	

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)	102,146	2.90%	17,026	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	102,146		17,026	
PUMPING PLANT				
Structures and Improvements (321)	121,873	3.20%	22,378	7
Other Power Production Equipment (323)	19,943	4.40%	3,622	8
Electric Pumping Equipment (325)	93,160	4.40%	15,555	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	36,904	4.40%	5,902	11
Total Pumping Plant	271,880		47,457	
WATER TREATMENT PLANT				
Structures and Improvements (331)	59,653	3.20%	9,586	12
Sand or Other Media Filtration Equipment (332)	148,709	3.30%	24,143	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	208,362		33,729	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	152,430	1.90%	24,748	17
Transmission and Distribution Mains (343)	617,116	1.30%	96,616	18
Services (345)	263,864	2.90%	39,980	19
Meters (346)	149,276	5.50%	34,616	20
Hydrants (348)	157,024	2.20%	23,241	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,339,710		219,201	
GENERAL PLANT				
Structures and Improvements (390)	3,815	2.90%	608	23
Office Furniture and Equipment (391)	3,335	5.80%	594	24
Computer Equipment (391.1)	73,735	26.70%	1,486	25
Transportation Equipment (392)	60,879	13.30%	11,163	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	884	5.80%	139	28
Laboratory Equipment (395)	2,062	5.80%	336	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					119,172	4
316					0	5
317					0	6
	0	0	0	0	119,172	
321					144,251	7
323					23,565	8
325					108,715	9
326					0	10
328					42,806	11
	0	0	0	0	319,337	
331					69,239	12
332					172,852	13
333					0	14
334					0	15
	0	0	0	0	242,091	
341					0	16
342					177,178	17
343	18,763				694,969	18
345	2,931				300,913	19
346	31,416				152,476	20
348	1,221				179,044	21
349					0	22
	54,331	0	0	0	1,504,580	
390					4,423	23
391					3,929	24
391.1					75,221	25
392	35,175				36,867	26
393					0	27
394					1,023	28
395					2,398	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)	0	0.00%		30
Communication Equipment (397)	109,787	10.00%	20,231	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	13,030	5.80%	2,080	33
Total General Plant	267,527		36,637	
Total accum. prov. directly assignable	2,189,625		354,050	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,189,625		354,050	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					130,018	31
397.1					0	32
398					15,110	33
	35,175	0	0	0	268,989	
	89,506	0	0	0	2,454,169	
					0	34
	89,506	0	0	0	2,454,169	

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)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
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)	1,369,299	1.30%	107,265	18
Services (345)	697,173	2.90%	54,873	19
Meters (346)	0	0.00%		20
Hydrants (348)	336,294	2.20%	26,218	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,402,766		188,356	
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					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					1,476,564	18
345					752,046	19
346					0	20
348					362,512	21
349					0	22
	0	0	0	0	2,591,122	
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	2,402,766		188,356	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,402,766		188,356	

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	
	0	0	0	0	2,591,122	
					0	34
	0	0	0	0	2,591,122	

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			51,096	51,096	1
February			47,223	47,223	2
March			51,330	51,330	3
April			56,006	56,006	4
May			66,449	66,449	5
June			67,866	67,866	6
July			84,475	84,475	7
August			66,150	66,150	8
September			67,740	67,740	9
October			48,366	48,366	10
November	13,606		42,618	56,224	11
December			47,020	47,020	12
Total annual pumpage	13,606	0	696,339	709,945	

SOURCES OF WATER SUPPLY - STATISTICS

Sources of Water Supply - Statistics (Page W-13)

General footnotes

Water was purchased from the Village of Rothschild during the painting/cleaning of the Foremost tower.

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):	709,945	1
Less: Gallons (000's) used in the treatment process:	12,957	2
Subtotal: Gallons (000's) entering distribution system:	696,988	3
Less: Gallons (000's) sold:	609,858	4
Gallons (000's) entering distribution system but not sold:	87,130	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,570	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:	1,763	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	9,833	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	230	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	77,067	17
Subtotal of Estimated Losses:	77,297	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	11%	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.)	3,514	22
Date of maximum: 07/08/2009		23
Cause of maximum: Lawn watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	921	25
Date of minimum: 11/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,046,327	27
If water is purchased:		28
Vendor Name: VILLAGE OF ROTHSCHILD		29
Point of Delivery: FOREMOST DAIRY		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,580	35
Outside municipality?	1,380	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)	
ALTA VERDA	1	78	12	864,000	Yes	1
BLOEDEL	5	85	20	1,296,000	Yes	2
FOREMOST	2	70	16	1,000,000	Yes	3
MESKER	3	92	20	1,440,000	Yes	4
STERNBERG	4	83	20	1,440,000	Yes	5
RIPPLING CREEK	6	111	16	812,000	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)	3	1
Identification	1	2			
Location	ALTA VERDE	FOREMOST	MESKER		2
Purpose	P	P		P	3
Destination	D	D			T 4
Pump Manufacturer	CHRISTIANSEN	LAYNE & BOWLER	GOULDS		5
Year Installed	1999	1993	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	630	930		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. MOTORS	NEWMAN		9 10
Year Installed	1999	1993	1988		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	60	50	75		13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	6	15
Identification	4	5			
Location	STERNBERG	BLOEDEL	RIPPLING CREEK		16
Purpose	P	P		P	17
Destination	T	D			D 18
Pump Manufacturer	LAYNE & BOWLER	GOULDS	CHRISTENSEN PUMPS		19
Year Installed	1980	2001	2007		20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	925	890	550		22
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. MOTORS	EMERSON MOTOR CO		23 24
Year Installed	1988	2001	2007		25
Type	ELECTRIC	ELECTRIC	ELECTRIC		26
Horsepower	75	75	120		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	BOOSTER #1	BOOSTER #2	STANDBY - 1	1
Location	TREATMENT PLANT	TREATMENT PLANT	ALTA VERDE	2
Purpose	B	B	S	3
Destination	D	D		4
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER		5
Year Installed	1988	1988		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,120	1,120		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	NEWMAN	WAUKESHA	9 10
Year Installed	1980	1973	1963	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	100	320	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY - 2	STANDBY - 3	STANDBY - 4	15
Location	FOREMOST	MESKER	STERNBERG	16
Purpose	S	S	S	17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	CUMMINS/ONAN - ENGINE	23 24
Year Installed	1965	1973	1988	25
Type	NATURAL GAS	NATURAL GAS	DIESEL	26
Horsepower	320	817	390	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	STANDBY - 5	STANDBY 6		1
Location	BLOEDEL	RIPPLING CREEK		2
Purpose	S	S		3
Destination				4
Pump Manufacturer				5
Year Installed				6
Type				7
Actual Capacity (gpm)				8
Pump Motor or Standby Engine Mfr	CUMMINS/ONAN - ENGINE	GENERAL MOTORS - ENGINE		9
Year Installed	2001	2007		10
Type	NATURAL GAS	NATURAL GAS		11
Horsepower	230	162		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUS PARK	EAST EVEREST	FOREMOST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	2005	1981	1965	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	174	142	159	6
Total capacity in gallons (actual)	500,000	250,000	100,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	11
Filters, type (gravity, pressure, other, none)			NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.9100	13
Is a corrosion control chemical used (yes, no)?			Y	14
Is water fluoridated (yes, no)?			N	15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

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	SUMMIT	TREATMENT PLANT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1970	1988		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	105	0		6
Total capacity in gallons (actual)	100,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	NONE	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6700	1.7999		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

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.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	48,440		2,445		45,995
M	D	6.000	81,984	650	640		81,994
A	D	8.000	19,723		1,260		18,463
M	D	8.000	143,607	4,022			147,629
P	D	8.000	314				314
A	D	10.000	9,956				9,956
M	D	10.000	28,972				28,972
A	D	12.000	726				726
M	D	12.000	126,559				126,559
P	D	12.000	134				134
M	D	14.000	8,443				8,443
Total Within Municipality			468,858	4,672	4,345	0	469,185
M	D	6.000	35,836				35,836
M	D	8.000	21,321				21,321
M	D	10.000	13,397				13,397
M	D	12.000	5,503				5,503
Total Outside of Municipality			76,057	0	0	0	76,057
Total Utility			544,915	4,672	4,345	0	545,242

WATER MAINS

Water Mains (Page W-19)

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

The Water Utility financed the full amount for the main additions in 2009.

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,356		66		1,290	160	1
M	1.000	3,732	67	2		3,797	362	* 2
M	1.500	109				109		3
M	2.000	198	1	1		198	110	* 4
M	4.000	16				16	8	5
M	6.000	10				10	9	6
M	8.000	50				50	31	7
Total Utility		5,471	68	69	0	5,470	680	

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.

All additions were financed by the Utility

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	4,927	824	507	128	5,372	552	1
0.750	70	24	2	(10)	82	2	2
1.000	137	24			161	15	3
1.500	154	9	2	1	162	44	4
2.000	41	6		3	50	0	5
3.000	13				13	0	6
4.000	6				6	0	7
6.000	2				2	2	8
8.000	4				4	4	9
10.000	1				1	1	10
Total:	5,355	887	511	122	5,853	620	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,431	280	0	12	0	649	5,372	1
0.750	24	34	0	1	0	23	82	2
1.000	11	125	0	3	0	22	161	3
1.500	1	135	1	14	0	11	162	4
2.000	0	30	0	10	0	10	50	5
3.000	0	9	1	3	0	0	13	6
4.000	0	1	2	3	0	0	6	7
6.000	0	1	0	0	1	0	2	8
8.000	0	0	0	0	4	0	4	9
10.000	0	0	0	0	1	0	1	10
Total:	4,467	615	4	46	6	715	5,853	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustment of 122 meters is due to a timing difference last year when they were junking meters and purchasing new meters and the time that they counted the meters in inventory.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, all 6 station meters are tested every year.

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	112				112	1
Within Municipality	791	7	3		795	2
Total Fire Hydrants	903	7	3	0	907	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	269	*
Number of distribution system valves end of year:	2,750	
Number of distribution valves operated during year:	578	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

TESTING OF VALVES & HYDRANTS DURING 2009:
Numbers reported are approximate.
