



3015 (02-05-09)

ANNUAL REPORT

OF

Name: ATHENS MUNICIPAL WATER UTILITY

Principal Office: 221 CAROLINE STREET
P.O. BOX 220
ATHENS, WI 54411

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Athens
Athens, Wisconsin

We have compiled the balance sheet of the Athens Municipal Water Utility, an enterprise fund of the Village of Athens as of December 31, 2009, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

Kerber, Rose & Associates, S.C.
March 28, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ATHENS MUNICIPAL WATER UTILITY

Utility Address: 221 CAROLINE STREET
P.O. BOX 220
ATHENS, WI 54411

When was utility organized? 12/31/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LISA CZECH

Title: VILLAGE TREASURER

Office Address:

221 CAROLINE STREET
P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9170

Fax Number: (715) 257 - 9170

Email Address: athensclerk@charterinternet.com

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

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

Name: JOHN SCHAETZL

Title: CHAIRMAN

Office Address:

P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9171

Fax Number: (715) 257 - 9170

Email Address:

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

YES

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/23/2008

Period covered by most recent audit: DECEMBER 31, 2008 (2009 IS IN PROCESS)

Names and titles of utility management including manager or superintendent:

Name: WILLIAM BALZ

Title: SUPERINTENDENT

Office Address:

P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9170

Fax Number: () -

Email Address:

Name of utility commission/committee: V ATHENS UTILITY COMMISSION

Names of members of utility commission/committee:

- WILLIAM BALZ, SUPERINTENDENT
- LISA CZECH, CLERK-TREASURER
- CHARLES KORNACK, VILLAGE PRESIDENT
- CHRISTOPHER PERKINS, COMMISSIONER
- JOHN SCHAETZL, CHAIRMAN
- GALE WEILER, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

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)	233,008	237,249	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	92,914	83,527	2
Depreciation Expense (403)	46,651	45,397	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,376	51,833	5
Total Operating Expenses	191,941	180,757	
Net Operating Income	41,067	56,492	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,067	56,492	
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)	506	454	10
Miscellaneous Nonoperating Income (421)	3,883	0	11
Total Other Income	4,389	454	
Total Income	45,456	56,946	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,195)	(12,195)	12
Other Income Deductions (426)	21,880	22,198	13
Total Miscellaneous Income Deductions	9,685	10,003	
Income Before Interest Charges	35,771	46,943	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	27,904	29,228	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	27,904	29,228	
Net Income	7,867	17,715	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	728,803	711,088	20
Balance Transferred from Income (433)	7,867	17,715	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	84	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)	736,586	728,803	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	233,008	0	233,008	1
Total (Acct. 400):	233,008	0	233,008	
Operation and Maintenance Expense (401-402):				
Derived	92,914	0	92,914	2
Total (Acct. 401-402):	92,914	0	92,914	
Depreciation Expense (403):				
Derived	46,651	0	46,651	3
Total (Acct. 403):	46,651	0	46,651	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	52,376	0	52,376	5
Total (Acct. 408):	52,376	0	52,376	
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:	41,067	0	41,067	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
SPECIAL ASSESSMENT INCOME	0	45	45	11
INTEREST INCOME	461		461	12
Total (Acct. 419):	461	45	506	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		3,883	3,883	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	3,883	3,883	
TOTAL OTHER INCOME:	461	3,928	4,389	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,195)	0	(12,195)	15
NONE			0	16
Total (Acct. 425):	(12,195)	0	(12,195)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,880	21,880	17
NONE			0	18
Total (Acct. 426):	0	21,880	21,880	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,195)	21,880	9,685	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	27,904	0	27,904	19
Total (Acct. 427):	27,904	0	27,904	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	27,904	0	27,904	
NET INCOME:	25,819	(17,952)	7,867	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	102,419	626,384	728,803	25
Total (Acct. 216):	102,419	626,384	728,803	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	25,819	(17,952)	7,867	26
Total (Acct. 433):	25,819	(17,952)	7,867	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
ADJUST TO RETAINED EARNINGS PER BOOKS	84		84	28
Total (Acct. 435)--Debit:	84	0	84	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	128,154	608,432	736,586	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	233,008	0	0	0	233,008	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	233,008	0	0	0	233,008	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.2	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)	2,894,179	2,887,422	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	764,824	695,182	2
Net Utility Plant	2,129,355	2,192,240	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,244	3,993	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	3,244	3,993	
CURRENT AND ACCRUED ASSETS			
Cash (131)		0	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	22,780	22,455	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	540,455	512,708	18
Plant Materials and Operating Supplies (154)	10,166	8,890	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	75		24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	573,476	544,053	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,706,075	2,740,286	

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)	904,667	904,667	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	736,586	728,803	35
Total Proprietary Capital	1,641,253	1,633,470	
LONG-TERM DEBT			
Bonds (221)	830,600	890,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	830,600	890,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,798	1,663	40
Payables to Municipality (233)	54,374	24,475	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,911	7,406	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	406	344	46
Total Current and Accrued Liabilities	63,489	33,888	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	170,733	182,928	49
Total Deferred Credits	170,733	182,928	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,706,075	2,740,286	

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	2,887,422	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,714,519	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,179,660	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,894,179	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)	368,493	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	396,331	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	764,824	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,129,355	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)	320,398				320,398	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,651				46,651	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,179				1,179	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adjust to value per books	415				415	12
					0	13
					0	14
					0	15
Total credits	48,245	0	0	0	48,245	16
Debits during year						17
Book cost of plant retired	150				150	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	150	0	0	0	150	25
Balance end of year (111.1)	368,493	0	0	0	368,493	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)	374,784				374,784	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,880				21,880	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,880	0	0	0	21,880	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Adjust to book balance	333				333	21
					0	22
					0	23
					0	24
Total debits	333	0	0	0	333	25
Balance end of year (111.2)	396,331	0	0	0	396,331	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
NONE	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)	10,166	8,890	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	10,166	8,890	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	904,667	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>904,667</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	*	1
REVENUE BOND	05/21/2003	05/21/2023	0.00%	224,000		1
GO BOND	04/01/2008	04/01/2023	4.52%	606,600		2
Total Bonds (Account 221):				830,600		

BONDS (ACCT. 221)

Bonds (Acct. 221) (Page F-17)

General footnotes

The Water Utility received a 0% interest bond from the Wisconsin Department of Administration.

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)					
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	52,376	2
Charged electric department expense		3
Charged sewer department expense	491	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,867	
Taxes paid during year:		
County, state and local taxes	49,333	6
Social Security taxes	3,329	7
PSC Remainder Assessment	205	8
Other (explain):		
NONE		9
Total payments and other debits	52,867	
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)					
REVENUE BONDS	7,406	27,904	28,399	6,911	1
Subtotal	7,406	27,904	28,399	6,911	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
GO NOTE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,406	27,904	28,399	6,911	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	3,244	2
Total (Acct. 124):	3,244	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,780	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	22,780	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF #2	27,747	15
RECEIVABLE FROM MUNICIPALITY FOR TIF COSTS	512,708	16
Total (Acct. 145):	540,455	

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):		
DUE TO MUNICIPALITY FOR OPERATING EXPENSES	54,374	23
Total (Acct. 233):	54,374	
Other Deferred Credits (253):		
Regulatory Liability	170,733	24
NONE		25
Total (Acct. 253):	170,733	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,713,260	0	0	0	1,713,260	1
Materials and Supplies	9,528	0	0	0	9,528	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	344,445	0	0	0	344,445	4
Customer Advances for Construction					0	5
Regulatory Liability	176,830	0	0	0	176,830	6
NONE					0	7
Average Net Rate Base	1,201,513	0	0	0	1,201,513	
Net Operating Income	41,067	0	0	0	41,067	8
Net Operating Income as a percent of						
Average Net Rate Base	3.42%	N/A	N/A	N/A	3.42%	

**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	182,928	0	0	0	182,928	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,195	0	0	0	12,195	3
Other (specify):						
NONE					0	4
Balance End of Year	170,733	0	0	0	170,733	

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.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-17)

General footnotes

The Water Utility received a 0% interest bond from the Wisconsin Department of Administration.

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

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

Done

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Athens
Athens, Wisconsin

We have compiled the balance sheet of the Athens Municipal Water Utility, an enterprise fund of the Village of Athens as of December 31, 2009, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

Kerber, Rose & Associates, S.C.
March 28, 2010

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	227,940	236,002	1
Total Sales of Water	227,940	236,002	
Other Operating Revenues			
Forfeited Discounts (470)	721	364	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,347	883	5
Total Other Operating Revenues	5,068	1,247	
Total Operating Revenues	233,008	237,249	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	49,569	42,351	6
General Operating Expenses (680-691)	43,345	41,176	7
Total Operation and Maintenance Expenses	92,914	83,527	
Other Operating Expenses			
Depreciation Expense (403)	46,651	45,397	8
Amortization Expense (404-407)		0	9
Taxes (408)	52,376	51,833	10
Total Other Operating Expenses	99,027	97,230	
Total Operating Expenses	191,941	180,757	
NET OPERATING INCOME	41,067	56,492	

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)	376	12,829	90,888	5
Commercial (461.2)	51	4,680	25,535	6
Industrial (461.3)	3	175	1,057	7
Public Authority (461.4)	12	1,101	6,011	8
Total Metered Sales to General Customers (461)	442	18,785	123,491	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		103,609	10
Other Water Sales (465)	1	189	840	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	444	18,974	227,940	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	103,609	3
NONE		4
Total Public Fire Protection Service (463)	103,609	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	721	6
Other (specify):		
Total Forfeited Discounts (470)	721	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
INSPECTION OF CROSS CONNECTIONS	3,465	10
Return on net investment in meters charged to sewer department	882	11
Other (specify):		
Total Other Water Revenues (474)	4,347	

OTHER OPERATING REVENUES (WATER)

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

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

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	21,022	17,859	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	11,029	11,134	3
Chemicals (630)	2,787	3,390	4
Supplies and Expenses (640)	7,669	7,708	5
Repairs of Water Plant (650)	7,062	2,260	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	49,569	42,351	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	12,270	11,899	8
Office Supplies and Expenses (681)	813	738	9
Outside Services Employed (682)	8,678	7,720	10
Insurance Expense (684)	3,768	4,050	11
Employees Pensions and Benefits (686)	16,602	15,591	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,214	1,178	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	43,345	41,176	
Total Operation and Maintenance Expenses	92,914	83,527	

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 30%, but not less \$2,000, please explain.

Account 650 - Repairs of Water Plant. There was an increase due to water main breaks which occurred during the year and required repair. The cost included an expense for street restoraton. The Utility also conducted water leak locators to reduce the amount of water loss the Utility has been experiencing.

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	AMOUNT AUTHORIZED BY BOARD	49,333	49,031	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED BASED ON METER VALUE	491	368	2
Net property tax equivalent		48,842	48,663	
Social Security	BASED ON WAGES	3,329	2,979	3
PSC Remainder Assessment	BILLED RECEIVED FROM PSC	205	191	4
Other (specify): NONE			0	5
Total tax expense		52,376	51,833	

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		0.171527				2
County tax rate	mills		5.242570				3
Local tax rate	mills		6.599144				4
School tax rate	mills		11.059746				5
Voc. school tax rate	mills		1.933058				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.006045				9
Less: state credit	mills		1.733366				10
Net tax rate	mills		23.272679				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.599144				12
Combined School Tax Rate	mills		12.992804				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.591948				15
Total Tax Rate	mills		25.006045				16
Ratio of Local and School Tax to Total	dec.		0.783488				17
Total tax net of state credit	mills		23.272679				18
Net Local and School Tax Rate	mills		18.233876				19
Utility Plant, Jan. 1	\$	2,887,422	2,887,422				20
Materials & Supplies	\$	8,890	8,890				21
Subtotal	\$	2,896,312	2,896,312				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	2,896,312	2,896,312				24
Assessment Ratio	dec.		0.989384				25
Assessed Value	\$	2,865,565	2,865,565				26
Net Local & School Rate	mills		18.233876				27
Tax Equiv. Computed for Current Year	\$	52,250	52,250				28
Tax Equivalent per 1994 PSC Report	\$	38,430					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$	49,333					30
Tax equiv. for current year (see note 6)	\$	49,333					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	46,959				46,959	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	39,316				39,316	10
Total Source of Supply Plant	86,275	0	0	0	86,275	
PUMPING PLANT						
Land and Land Rights (320)	2,184				2,184	11
Structures and Improvements (321)	38,485				38,485	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	103,007				103,007	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	870				870	16
Total Pumping Plant	144,546	0	0	0	144,546	
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)	72,510				72,510	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	72,510	0	0	0	72,510	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	42,053				42,053	24
Transmission and Distribution Mains (343)	781,475				781,475	25
Services (345)	82,095				82,095	26
Meters (346)	42,620	667	150		43,137	27
Hydrants (348)	133,327				133,327	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	220,161				220,161	29
Total Transmission and Distribution Plant	1,301,731	667	150	0	1,302,248	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,749				5,749	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	18,417				18,417	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0	2,000			2,000	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)	82,774				82,774	41
Total General Plant	106,940	2,000	0	0	108,940	
Total utility plant in service directly assignable	1,712,002	2,667	150	0	1,714,519	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,712,002	2,667	150	0	1,714,519	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	55,762				55,762	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	55,762	0	0	0	55,762	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	83,004				83,004	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	83,004	0	0	0	83,004	
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)	619,471				619,471	24
Transmission and Distribution Mains (343)	395,177				395,177	25
Services (345)	22,006	4,240			26,246	26
Meters (346)	0				0	27
Hydrants (348)	0				0	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,036,654	4,240	0	0	1,040,894	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,175,420	4,240	0	0	1,179,660	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,175,420	4,240	0	0	1,179,660	

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			2,569	2,569	1
February			2,186	2,186	2
March			2,306	2,306	3
April			2,290	2,290	4
May			2,401	2,401	5
June			2,365	2,365	6
July			2,253	2,253	7
August			2,468	2,468	8
September			2,418	2,418	9
October			2,379	2,379	10
November			2,299	2,299	11
December			2,244	2,244	12
Total annual pumpage	0	0	28,178	28,178	

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):	28,178	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	28,178	3
Less: Gallons (000's) sold:	18,974	4
Gallons (000's) entering distribution system but not sold:	9,204	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	320	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	320	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,000	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:	7,884	17
Subtotal of Estimated Losses:	8,884	18
Percentage of water entering distribution system sold:	67%	19
Percentage of unaccounted for water:	28%	20
If more than 25%, indicate causes:		21
The Utility believes there are leaks in the system.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
The Utility will conduct a leak locator test and repair leaks in order to reduce losses.		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	165	28
Date of maximum: 01/22/2009		29
Cause of maximum: Water main break		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	44	33
Date of minimum: 05/01/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	91,070	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,000	43
Outside municipality?		44

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)	
#1 612 ALLEN ST-FIRE PROT ONLY	1924	74	144	8,000	Yes	1
#10 816 MUELLER ST	1982	54	10	72,000	Yes	2
#11 816 MUELLER ST	1986	52	6	86,000	Yes	3
#12 816 MUELLER ST	1986	60	6	86,000	Yes	4
#4 400 WELL ST	1958	50	12	23,000	Yes	5
#9 400 WELL ST	1981	84	6	44,000	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)	
Identification	#10	#11	#12	1
Location	816 MUELLER ST	816 MUELLER ST	816 MUELLER ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	RED JACKET	GOULDS	5
Year Installed	2005	1986	2005	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	60	60	60	8
Pump Motor or Standby Engine Mfr	MYERS	RED JACKET	RED JACKET	9
Year Installed	1983	1986	2009	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	2	3	2	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#9	FIRE PROTECTION WELL	15
Location	400 WELL ST	400 WELL ST	612 ALLEN ST	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	REDA	REDA	WORTH	19
Year Installed	1958	1981	1924	20
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	21
Actual Capacity (gpm)	15	50	70	22
Pump Motor or Standby Engine Mfr	REDA	REDA	GE	23
Year Installed	1958	1981	2009	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	1	3	25	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	NEW TOWER			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	2003			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	115			6
Total capacity in gallons (actual)	150,000			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)	CENTRAL FACILITIES			11
Filters, type (gravity, pressure, other, none)	NONE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	Y			15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	500				500	1
A	D	3.000	0				0	2
M	D	4.000	800				800	3
M	T	4.000	1,100				1,100	4
A	D	6.000	1,169				1,169	5
M	D	6.000	36,774				36,774	6
M	D	8.000	12,692				12,692	7
P	D	8.000	2,340				2,340	8
M	D	10.000	5,760				5,760	9
M	D	12.000	4,082				4,082	10
Total Within Municipality			65,217	0	0	0	65,217	
Total Utility			65,217	0	0	0	65,217	

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	0.625	25				25		1
L	0.625	127				127		2
M	0.750	125				125	8	3
M	1.000	87	2			89		4
M	1.500	5				5		5
P	1.500		1			1		6
M	2.000	8				8		7
M	3.000	1				1		8
M	4.000	7				7		9
M	6.000	3				3		10
Total Utility		388	3	0	0	391	8	

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.

The services were financed by customers.

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	473	13		(65)	421	22	1
1.000	19				19	1	2
1.250	0				0	0	3
1.500	7		1		6	3	4
1.750	0				0	0	5
2.000	2	4			6	0	6
3.000	2				2	2	7
Total:	503	17	1	(65)	454	28	

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	365	35	3	3	0	15	421	1
1.000	0	13	0	4	0	2	19	2
1.250	0	0	0	0	0	0	0	3
1.500	0	3	0	1	0	2	6	4
1.750	0		0	0	0	0	0	5
2.000	0	2	0		0	4	6	6
3.000	0	0	0	1	0	1	2	7
Total:	365	53	3	9	0	24	454	

METERS

Meters (Page W-21)

Explain all reported adjustments.

In prior years, the amount of 3/4 residential meters was incorrectly entered as the total number of meters. The Utility reconciled the schedule of meters to detailed customer records at December 31, 2009.

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

The Utility plans to replace meters every 20 years.

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

Yes

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	81				81	2
Total Fire Hydrants	81	0	0	0	81	
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:	30	*
Number of distribution system valves end of year:	147	
Number of distribution valves operated during year:	80	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Village personnel did not have adequate time to devote to operating hydrants during the year because of seer projects which took priority.

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 650 - Repairs of Water Plant. There was an increase due to water main breaks which occurred during the year and required repair. The cost included an expense for street restoraton. The Utility also conducted water leak locators to reduce the amount of water loss the Utility has been experiencing.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

A lower tax equivalent was authorized by the Village at their November board meeting.

Water Services (Page W-20)

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

The services were financed by customers.

Meters (Page W-21)

Explain all reported adjustments.

In prior years, the amount of 3/4 residential meters was incorrectly entered as the total number of meters. The Utility reconciled the schedule of meters to detailed customer records at December 31, 2009.

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

The Utility plans to replace meters every 20 years.

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

Yes

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Village personnel did not have adequate time to devote to operating hydrants during the year because of seer projects which took priority.