



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF PLAINFIELD UTILITY

Principal Office: 114 WEST CLARK STREET
P.O. BOX 352
PLAINFIELD, WI 54966

For the Year Ended: DECEMBER 31, 2009

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I BRENDA BLACK of
(Person responsible for accounts)

VILLAGE OF PLAINFIELD UTILITY, certify that I
(Utility Name)

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

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

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PLAINFIELD UTILITY

Utility Address: 114 WEST CLARK STREET
P.O. BOX 352
PLAINFIELD, WI 54966

When was utility organized? 10/1/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BRENDA BLACK

Title: CLERK-TREASURER

Office Address:

P.O. BOX 352
PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

Fax Number: (715) 335 - 6597

Email Address: vilplain@uniontel.net

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

Name: DUKE SCHLAGENHAFT

Title: MANAGER

Office Address: WIPFLI, LLP

11 SCOTT STREET
WAUSAU, WI 54403

Telephone: (715) 843 - 8368

Fax Number: (715) 842 - 7272

Email Address: dschlagenhaft@wipfli.com

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

Name: MR JOHN ZOUSKI

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 352
PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

Fax Number:

Email Address:

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

YES

Date of most recent audit report: 6/10/2009

Period covered by most recent audit: 1/1/2009 - 12/31/09

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DOUGLAS KLABUNDE

Title: WATER/SEWER CHAIRMAN

Office Address:

P.O. BOX 352
PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

Fax Number: (715) 335 - 6597

Email Address:

Name of utility commission/committee: MR JOHN ZOUSKI

Names of members of utility commission/committee:

MRS DOROTHY CAVES
MR DAN REID

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)	84,076	82,659	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	48,054	56,571	2
Depreciation Expense (403)	42,650	54,589	3
Amortization Expense (404-407)	270	270	4
Taxes (408)	35,270	31,418	5
Total Operating Expenses	126,244	142,848	
Net Operating Income	(42,168)	(60,189)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(42,168)	(60,189)	
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)	11,623	15,775	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11,623	15,775	
Total Income	(30,545)	(44,414)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,053)	(1,053)	12
Other Income Deductions (426)	8,958	1,037	13
Total Miscellaneous Income Deductions	7,905	(16)	
Income Before Interest Charges	(38,450)	(44,398)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	49,052	46,283	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	49,052	46,283	
Net Income	(87,502)	(90,681)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,120,728	1,181,219	20
Balance Transferred from Income (433)	(87,502)	(90,681)	21
Miscellaneous Credits to Surplus (434)	42,075	30,190	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,075,301	1,120,728	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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	84,076	0	84,076	1
Total (Acct. 400):	84,076	0	84,076	
Operation and Maintenance Expense (401-402):				
Derived	48,054	0	48,054	2
Total (Acct. 401-402):	48,054	0	48,054	
Depreciation Expense (403):				
Derived	42,650	0	42,650	3
Total (Acct. 403):	42,650	0	42,650	
Amortization Expense (404-407):				
Derived	270	0	270	4
Total (Acct. 404-407):	270	0	270	
Taxes (408):				
Derived	35,270	0	35,270	5
Total (Acct. 408):	35,270	0	35,270	
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:	(42,168)	0	(42,168)	
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	11,623		11,623	11
Total (Acct. 419):	11,623	0	11,623	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
PRIOR PERIOD ADJUSTMENT	(396,723)	396,723	0	* 13
Total (Acct. 421):	(396,723)	396,723	0	
TOTAL OTHER INCOME:	(385,100)	396,723	11,623	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(1,053)	0	(1,053)	14
NONE			0	15
Total (Acct. 425):	(1,053)	0	(1,053)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	8,958	8,958	16
NONE			0	17
Total (Acct. 426):	0	8,958	8,958	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,053)	8,958	7,905	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	49,052	0	49,052	18
Total (Acct. 427):	49,052	0	49,052	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	49,052	0	49,052	
NET INCOME:	(475,267)	387,765	(87,502)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,109,659	11,069	1,120,728	24
Total (Acct. 216):	1,109,659	11,069	1,120,728	
Balance Transferred from Income (433):				
Derived	(475,267)	387,765	(87,502)	25
Total (Acct. 433):	(475,267)	387,765	(87,502)	
Miscellaneous Credits to Surplus (434):				
OPERATING TRANSFER	42,075		42,075	26
Total (Acct. 434):	42,075	0	42,075	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	676,467	398,834	1,075,301	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

Back in 2006 the Village undertook a large water project which was partially funded by special assessments charged to taxpayers. This special assessment revenue was incorrectly recorded under account 421 in the PSC report as part of the earnings column as opposed to being included in the contributions column. The fixed assets values were recorded properly as contributed utility plant assets, however, the annual depreciation expense on these assets was not changed so since 2006 the Village has been recording only \$1,037 of depreciation expense on approximately \$437,000 of contributed plant assets. Auditor discussed this error in reporting with Bridgette G. from the PSC and inquired as to how this error could be corrected, essentially reclassing the revenue piece and adjusting the accumulated depreciation from the earning column on page F-2 of the PSC report to the contributions column. The PSC reporting of contributed utility plant in service should be accurate going forward. Note that these adjustments had zero impact on total profit and loss for the year. They simply reclassified from earnings column on income statement to contributed column.

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

This is the property tax equivalent calculated at W-7 using current year tax rates (33,939). The remaining amount relates to the final allocation of costs relating to the HWY 73 project. The final payments relating to the project were made during 2009.

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	84,076	0	0	0	84,076	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	84,076	0	0	0	84,076	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,262,004	2,355,860	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	413,826	362,218	2
Net Utility Plant	1,848,178	1,993,642	
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)	0	0	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	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	31,972	192,410	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	195,147	346,280	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	7,416	7,456	15
Other Accounts Receivable (143)	227,838	254,967	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	50	47	18
Plant Materials and Operating Supplies (154)	13,551	8,920	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	475,974	810,080	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,714	9,984	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	9,714	9,984	
Total Assets and Other Debits	2,333,866	2,813,706	

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)	47,578	47,578	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,075,301	1,120,728	35
Total Proprietary Capital	1,122,879	1,168,306	
LONG-TERM DEBT			
Bonds (221)	1,158,925	1,171,741	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,158,925	1,171,741	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	14,732	427,818	40
Payables to Municipality (233)	1,928	9,158	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	20,658	20,886	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	37,318	457,862	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	14,744	15,797	49
Total Deferred Credits	14,744	15,797	
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	2,333,866	2,813,706	

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	2,355,860	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)	1,824,329	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	437,675	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	2,262,004	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)	349,871	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	63,955	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	413,826	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	1,848,178	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)	334,946				334,946	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,650				42,650	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	42,650	0	0	0	42,650	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
prior period adjustment	27,725				27,725	21
					0	22
					0	23
					0	24
Total debits	27,725	0	0	0	27,725	25
Balance end of year (111.1)	349,871	0	0	0	349,871	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct

General footnotes

The prior period adjustment noted on this page related to the reclassifications done and explained in the footnotes on schedule F-2. We transferred the accumulated depreciation that was being recorded in municipality funded utility plan assets to contributed utility plant assets.

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)	27,272				27,272	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	8,958				8,958	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
prior period adjustment	27,725				27,725	12
					0	13
					0	14
					0	15
Total credits	36,683	0	0	0	36,683	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	63,955	0	0	0	63,955	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

General footnotes

The prior period adjustment noted on this page related to the reclassifications done and explained in the footnotes on schedule F-2. We transferred the accumulated depreciation that was being recorded in municipality funded utility plan assets to contributed utility plant assets.

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
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)	13,551	8,920	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	13,551	8,920	

**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)				
UNAMORTIZED BOND ISSUE COSTS	9,984	270	9,714	1
Total			9,714	
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	47,578	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>47,578</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)	
USDA #91-05	02/28/2006	02/01/2046	4.25%	334,935	1
USDA #91-01	02/28/2006	02/01/2046	4.38%	259,530	2
USDA #91-09	03/04/2008	02/01/2048	4.12%	564,460	3
Total Bonds (Account 221):				1,158,925	

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	35,270	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>35,270</u>	
Taxes paid during year:		
County, state and local taxes	33,939	6
Social Security taxes	1,017	7
PSC Remainder Assessment	314	8
Other (explain):		
NONE		9
Total payments and other debits	<u>35,270</u>	
Balance end of year	<u><u>0</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)					
USDA BONDS	20,886	49,052	49,280	20,658	1
Subtotal	20,886	49,052	49,280	20,658	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	20,886	49,052	49,280	20,658	

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):		
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	7,416	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	7,416	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS	227,838	14
Total (Acct. 143):	227,838	
Receivables from Municipality (145):		
DUE FROM OTHER MUNICIPALITIES	50	15
Total (Acct. 145):	50	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITIES	1,928	22
Total (Acct. 233):	1,928	
Other Deferred Credits (253):		
Regulatory Liability	14,744	23
NONE		24
Total (Acct. 253):	14,744	

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.

Account 143: The village is collecting special assessments over time for a construction project in 2006.

Account 233: The village water department owes the sewer department for certain costs.

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)	1,871,257	0	0	0	1,871,257	1
Materials and Supplies	11,235	0	0	0	11,235	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	342,408	0	0	0	342,408	4
Customer Advances for Construction					0	5
Regulatory Liability	15,270	0	0	0	15,270	6
NONE					0	7
Average Net Rate Base	1,524,814	0	0	0	1,524,814	
Net Operating Income	(42,168)	0	0	0	(42,168)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.77%	N/A	N/A	N/A	-2.77%	

**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	15,797	0	0	0	15,797	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,053	0	0	0	1,053	3
Other (specify):						
NONE					0	4
Balance End of Year	14,744	0	0	0	14,744	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	82,902	81,854	1
Total Sales of Water	82,902	81,854	
Other Operating Revenues			
Forfeited Discounts (470)	1,174	805	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	0	0	5
Total Other Operating Revenues	1,174	805	
Total Operating Revenues	84,076	82,659	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	16,289	19,365	6
General Operating Expenses (680-691)	31,765	37,206	7
Total Operation and Maintenance Expenses	48,054	56,571	
Other Operating Expenses			
Depreciation Expense (403)	42,650	54,589	8
Amortization Expense (404-407)	270	270	9
Taxes (408)	35,270	31,418	10
Total Other Operating Expenses	78,190	86,277	
Total Operating Expenses	126,244	142,848	
NET OPERATING INCOME	(42,168)	(60,189)	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A

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)	336	17,137	52,370	5
Commercial (461.2)	42	3,134	7,093	6
Industrial (461.3)				7
Public Authority (461.4)	8	477	3,001	8
Total Metered Sales to General Customers (461)	386	20,748	62,464	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		20,438	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	387	20,748	82,902	

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):		
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)	20,438	3
NONE		4
Total Public Fire Protection Service (463)	20,438	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,174	6
Other (specify):		
Total Forfeited Discounts (470)	1,174	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department		10
Other (specify):		
Total Other Water Revenues (474)	0	

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)	5,893	7,992	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	5,130	4,523	3
Chemicals (630)	1,104	1,082	4
Supplies and Expenses (640)	269	2,798	5
Repairs of Water Plant (650)	367	2,970	6
Transportation Expenses (660)	3,526	0	7
Total Plant Operation and Maintenance Expenses	16,289	19,365	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,702	7,453	8
Office Supplies and Expenses (681)	2,119	2,342	9
Outside Services Employed (682)	8,944	4,327	10
Insurance Expense (684)	1,236	1,200	11
Employees Pensions and Benefits (686)	510	176	12
Regulatory Commission Expenses (688)	768	5,278	13
Miscellaneous General Expenses (689)	9,486	16,430	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	31,765	37,206	
Total Operation and Maintenance Expenses	48,054	56,571	

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.

Acct 640: With all of the infrastructure projects occurring over the past couple of years supplies and expenses were up. With those projects completed there are less repairs required and less expense incurred.

Acct 650: With all of the infrastructure projects occurring over the past couple of years supplies and expenses were up. With those projects completed there are less repairs required and less expense incurred.

Acct 682: Outside services employed was up in 2009 as the village used outside companies to repair main leaks/breaks in the early part of the year.

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		33,939	30,190	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		33,939	30,190	
Social Security		1,017	1,095	3
PSC Remainder Assessment		314	133	4
Other (specify): NONE			0	5
Total tax expense		35,270	31,418	

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			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195421				3
County tax rate	mills		6.501561				4
Local tax rate	mills		6.214603				5
School tax rate	mills		9.589022				6
Voc. school tax rate	mills		1.768353				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.268960				10
Less: state credit	mills		1.443484				11
Net tax rate	mills		22.825476				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.214603				14
Combined School Tax Rate	mills		11.357375				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.571978				17
Total Tax Rate	mills		24.268960				18
Ratio of Local and School Tax to Total	dec.		0.724052				19
Total tax net of state credit	mills		22.825476				20
Net Local and School Tax Rate	mills		16.526821				21
Utility Plant, Jan. 1	\$	2,355,860	2,355,860				22
Materials & Supplies	\$	8,920	8,920				23
Subtotal	\$	2,364,780	2,364,780				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,364,780	2,364,780				26
Assessment Ratio	dec.		0.868400				27
Assessed Value	\$	2,053,575	2,053,575				28
Net Local & School Rate	mills		16.526821				29
Tax Equiv. Computed for Current Year	\$	33,939	33,939				30
Tax Equivalent per 1994 PSC Report	\$	8,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	33,939					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	75				75	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)	157,513				157,513	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	157,588	0	0	0	157,588	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	21,405				21,405	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	14,434				14,434	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,707				3,707	16
Total Pumping Plant	39,546	0	0	0	39,546	
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)	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)	75				75	22
Structures and Improvements (341)	49,867				49,867	23
Distribution Reservoirs and Standpipes (342)	27,132				27,132	24
Transmission and Distribution Mains (343)	960,172			(94,968)	865,204	25
Services (345)	168,305				168,305	26
Meters (346)	85,780				85,780	27
Hydrants (348)	209,493				209,493	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)	188,773				188,773	29
Total Transmission and Distribution Plant	1,689,597	0	0	(94,968)	1,594,629	
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)	8,296				8,296	33
Transportation Equipment (392)	1,725				1,725	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)	21,433	1,112			22,545	41
Total General Plant	31,454	1,112	0	0	32,566	
Total utility plant in service directly assignable	1,918,185	1,112	0	(94,968)	1,824,329	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,918,185	1,112	0	(94,968)	1,824,329	

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

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

If Adjustments for any account are nonzero, please explain.

Acct 343: Adjustment is to properly reflect the final cost allocation of the HWY 73 project between the village's General, Water, and Sewer funds. Final payments for the project were disbursed in 2009.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	316,664				316,664	25
Services (345)	72,850				72,850	26
Meters (346)	871				871	27
Hydrants (348)	47,290				47,290	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	437,675	0	0	0	437,675	
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	437,675	0	0	0	437,675	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	437,675	0	0	0	437,675	

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			2,163	2,163	1
February			1,709	1,709	2
March			1,882	1,882	3
April			1,769	1,769	4
May			2,170	2,170	5
June			2,365	2,365	6
July			2,915	2,915	7
August			2,396	2,396	8
September			2,749	2,749	9
October			1,936	1,936	10
November			1,677	1,677	11
December			1,867	1,867	12
Total annual pumpage	0	0	25,598	25,598	

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):	25,598	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	25,598	3
Less: Gallons (000's) sold:	20,748	4
Gallons (000's) entering distribution system but not sold:	4,850	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	150	7
Gallons (000's) used for fire protection:	40	8
Gallons (000's) used to prevent freezing of distribution system:	27	9
Gallons (000's) used for other system uses:	10	10
Subtotal Estimated Usage:	227	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	500	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:	4,123	17
Subtotal of Estimated Losses:	4,623	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	16%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	196	22
Date of maximum: 12/15/2009		23
Cause of maximum: water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	40	25
Date of minimum: 01/30/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	30,777	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	411	35
Outside municipality?	8	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)	
314 SOUTH MAIN	WELL #1	100	10	496,000	Yes	1
316 SOUTH WOODWARD	WELL #2	65	12	720,000	Yes	2

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	WELL #1	WELL #2		1
Location	314 SOUTH MAIN	316 SOUTH WOODWARD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE MW	LAYNE MW		5
Year Installed	1961	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	345	500		8
Pump Motor or Standby Engine Mfr	ALLIS CHMRS	P.T.O.		10
Year Installed	1961	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	94		6
Total capacity in gallons (actual)	50,000		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.)	0.5000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	3.000	1,091				1,091	1
M	D	4.000	3,599				3,599	2
M	D	5.000	0				0	3
A	D	6.000	1,307				1,307	4
M	D	6.000	17,952				17,952	5
P	D	6.000	171				171	6
M	D	8.000	941				941	7
P	D	8.000	18,846				18,846	8
P	D	10.000	822				822	9
P	D	12.000	4,199				4,199	10
Total Within Municipality			48,928	0	0	0	48,928	
M	D	6.000	162				162	11
Total Outside of Municipality			162	0	0	0	162	
Total Utility			49,090	0	0	0	49,090	

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	363			12	375	13	1
M	1.000	3				3		2
M	1.250	2				2		3
M	1.500	3				3		4
M	2.000	1				1		5
P	2.000	1				1		6
M	3.000	1				1		7
M	4.000	1				1		8
Total Utility		375	0	0	12	387	13	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

Pipe diameter 0.750 adjustment: The adjustment relates to water hook-ups done in 2009 for services that were already installed and capitalized as part of the subdivision project the village did a couple years ago.

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	377			8	385	27	1
1.000	3				3	0	2
1.250	2				2	0	3
1.500	3				3	0	4
2.000	1				1	0	5
3.000	1				1	0	6
4.000	1				1	0	7
Total:	388	0	0	8	396	27	

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	335	34	0	6	0	10	385	1
1.000	0	3	0	0	0	0	3	2
1.250	0	2	0	0	0	0	2	3
1.500	1	1	0	1	0	0	3	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	0	1	7
Total:	336	41	0	9	0	10	396	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Meter size 0.625 adjustment: The adjustment relates to used meters capitalized in past years being hooked up to houses in the new subdivision for services hooked up in 2009.

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

Although the testing process has been a bit behind schedule this year, the village does plan on testing all meters 1" or smaller every 10 years. They are looking to get back on track with their testing during 2010.

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	1				1	1
Within Municipality	77				77	2
Total Fire Hydrants	78	0	0	0	78	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	131
Number of distribution valves operated during year:	70