



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF WINTER WATER UTILITY

Principal Office: VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

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 MRS JEAN SURALSKI of
(Person responsible for accounts)

Village of Winter Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2010
(Date)

VILLAGE CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WINTER WATER UTILITY

Utility Address: VILLAGE HALL
 P.O. BOX 277
 WINTER, WI 54896

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JEAN SURALSKI

Title: VILLAGE CLERK-TREASURER

Office Address:

VILLAGE HALL
 P.O. BOX 277
 WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

Email Address: villageofwinter_clerk@yahoo.com

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

Name: KYLE GRUBER

Title: SENIOR ACCOUNTANT

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
 P.O. BOX 690
 EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6635

Fax Number: (715) 832 - 2345

Email Address: kgruber@wipfli.com

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

Name: MR DUANE MARTEN

Title: PRESIDENT

Office Address:

VILLAGE HALL
 P.O. BOX 577
 WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

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:

Title:

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
 P.O. BOX 690
 EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6635

Fax Number: (715) 832 - 2345

Email Address: kgruber@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/8/2009

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD BURT

Title: SUPERINTENDENT

Office Address:

VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

Email Address:

Name of utility commission/committee: Village Board, Village of Winter

Names of members of utility commission/committee:

MR CALVIN BLAIR, TRUSTEE
MR DUANE MARTEN, PRESIDENT
MR HAROLD THIDEMANN, TRUSTEE

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)	78,401	77,307	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	42,015	51,141	2
Depreciation Expense (403)	10,224	10,194	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	16,231	16,649	5
Total Operating Expenses	68,470	77,984	
Net Operating Income	9,931	(677)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,931	(677)	
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	116	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11	116	
Total Income	9,942	(561)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,615)	(6,615)	12
Other Income Deductions (426)	7,434	7,442	13
Total Miscellaneous Income Deductions	819	827	
Income Before Interest Charges	9,123	(1,388)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,695	3,243	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	2,695	3,243	
Net Income	6,428	(4,631)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	246,432	251,063	20
Balance Transferred from Income (433)	6,428	(4,631)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	217	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)	252,643	246,432	

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	78,401	0	78,401	1
Total (Acct. 400):	78,401	0	78,401	
Operation and Maintenance Expense (401-402):				
Derived	42,015	0	42,015	2
Total (Acct. 401-402):	42,015	0	42,015	
Depreciation Expense (403):				
Derived	10,224	0	10,224	3
Total (Acct. 403):	10,224	0	10,224	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	16,231	0	16,231	5
Total (Acct. 408):	16,231	0	16,231	
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:	9,931	0	9,931	
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 INCOME	11		11	11
Total (Acct. 419):	11	0	11	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	11	0	11	

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	(6,615)	0	(6,615)	14
NONE			0	15
Total (Acct. 425):	(6,615)	0	(6,615)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,434	7,434	16
NONE			0	17
Total (Acct. 426):	0	7,434	7,434	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,615)	7,434	819	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,695	0	2,695	18
Total (Acct. 427):	2,695	0	2,695	
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:	2,695	0	2,695	
NET INCOME:	13,862	(7,434)	6,428	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	54,571	191,861	246,432	24
Total (Acct. 216):	54,571	191,861	246,432	
Balance Transferred from Income (433):				
Derived	13,862	(7,434)	6,428	25
Total (Acct. 433):	13,862	(7,434)	6,428	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
LOSS ON DISPOSAL OF CAPITAL ASSETS	217		217	27
Total (Acct. 435)--Debit:	217	0	217	
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):	68,216	184,427	252,643	

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	78,401	0	0	0	78,401	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	78,401	0	0	0	78,401	

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	0.4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	810,151	809,491	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	399,918	383,392	2
Net Utility Plant	410,233	426,099	
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	240	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	240	
CURRENT AND ACCRUED ASSETS			
Cash (131)	17,979	27,203	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	10,427	9,499	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,545	921	18
Plant Materials and Operating Supplies (154)	1,680	1,829	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	1,378	23
Interest and Dividends Receivable (171)		0	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)		0	26
Total Current and Accrued Assets	31,631	40,830	
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	441,864	467,169	

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)	77,235	77,235	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	252,643	246,432	35
Total Proprietary Capital	329,878	323,667	
LONG-TERM DEBT			
Bonds (221)	18,302	42,672	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	18,302	42,672	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,076	1,607	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	0	46
Total Current and Accrued Liabilities	1,076	1,607	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	92,608	99,223	49
Total Deferred Credits	92,608	99,223	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	441,864	467,169	

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	809,491	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)	444,212	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	365,939	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	810,151	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)	217,689	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	182,229	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	399,918	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	410,233	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)	208,278				208,278	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,224				10,224	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	729				729	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Amount recorded as loss on disposal	217				217	12
					0	13
					0	14
					0	15
Total credits	11,170	0	0	0	11,170	16
Debits during year						17
Book cost of plant retired	1,759				1,759	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,759	0	0	0	1,759	25
Balance end of year (111.1)	217,689	0	0	0	217,689	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)	175,114				175,114	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,434				7,434	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	7,434	0	0	0	7,434	16
Debits during year						17
Book cost of plant retired	319				319	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	319	0	0	0	319	25
Balance end of year (111.2)	182,229	0	0	0	182,229	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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)	1,680	1,829	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	1,680	1,829	

**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		0		1
Total			0	
Unamortized premium on debt (251)				
NONE		0		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	77,235	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>77,235</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)	
Mortgage Revenue Bonds	01/01/1998	01/01/2013	6.94%	18,302	1
Total Bonds (Account 221):				18,302	

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%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	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	16,231	2
Charged electric department expense		3
Charged sewer department expense	155	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,386	
Taxes paid during year:		
County, state and local taxes	15,000	6
Social Security taxes	1,320	7
PSC Remainder Assessment	66	8
Other (explain):		
NONE		9
Total payments and other debits	16,386	
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)					
WATER SYSTEM MORTGAGE BONDS 1/1/98	0	1,642	1,642	0	1
WATER SYSTEM MORTGAGE BONDS 12/31/05	0	1,053	1,053	0	2
Subtotal	0	2,695	2,695	0	
Advances from Municipality (223)					
None	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	0	2,695	2,695	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)	
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	10,427	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	10,427	
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):		
DELINQUENT WATER CHARGES ON TAX ROLL	1,545	15
Total (Acct. 145):	1,545	
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):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	92,608	23
NONE		24
Total (Acct. 253):	92,608	

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)	443,722	0	0	0	443,722	1
Materials and Supplies	1,754	0	0	0	1,754	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	212,983	0	0	0	212,983	4
Customer Advances for Construction					0	5
Regulatory Liability	95,915	0	0	0	95,915	6
NONE					0	7
Average Net Rate Base	136,578	0	0	0	136,578	
Net Operating Income	9,931	0	0	0	9,931	8
Net Operating Income as a percent of						
Average Net Rate Base	7.27%	N/A	N/A	N/A	7.27%	

**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	99,223	0	0	0	99,223	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,615	0	0	0	6,615	3
Other (specify):						
NONE					0	4
Balance End of Year	92,608	0	0	0	92,608	

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.

6590-WQ-103 2/19/2009 Simplified Rate Case for the Village of Winter Water Utility, Sawyer County, Wisconsin.

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)	77,767	76,689	1
Total Sales of Water	77,767	76,689	
Other Operating Revenues			
Forfeited Discounts (470)	157	161	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	477	457	5
Total Other Operating Revenues	634	618	
Total Operating Revenues	78,401	77,307	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	24,831	31,857	6
General Operating Expenses (680-691)	17,184	19,284	7
Total Operation and Maintenance Expenses	42,015	51,141	
Other Operating Expenses			
Depreciation Expense (403)	10,224	10,194	8
Amortization Expense (404-407)		0	9
Taxes (408)	16,231	16,649	10
Total Other Operating Expenses	26,455	26,843	
Total Operating Expenses	68,470	77,984	
NET OPERATING INCOME	9,931	(677)	

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)	143	3,782	19,598	5
Commercial (461.2)	38	2,500	10,188	6
Industrial (461.3)	3	12	286	7
Public Authority (461.4)	13	1,078	5,490	8
Total Metered Sales to General Customers (461)	197	7,372	35,562	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		42,205	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	198	7,372	77,767	

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)	42,205	3
NONE		4
Total Public Fire Protection Service (463)	42,205	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	157	6
Other (specify):		
Total Forfeited Discounts (470)	157	
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):		
MISCELLANEOUS	168	9
Return on net investment in meters charged to sewer department	309	10
Other (specify):		
Total Other Water Revenues (474)	477	

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)	12,245	18,217	* 1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,999	7,111	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	4,019	5,212	5
Repairs of Water Plant (650)	1,148	0	6
Transportation Expenses (660)	420	1,317	7
Total Plant Operation and Maintenance Expenses	24,831	31,857	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,017	4,567	8
Office Supplies and Expenses (681)	1,184	1,212	9
Outside Services Employed (682)	6,672	9,202	* 10
Insurance Expense (684)	3,213	3,666	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	123	0	13
Miscellaneous General Expenses (689)	975	637	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	17,184	19,284	
Total Operation and Maintenance Expenses	42,015	51,141	

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.

A/C #600 - Decrease due to a utility employee being laid off for all of 2009.

A/C #682 - Decrease due to an additional \$3,000 in audit expenses charged to the water utility during 2008 for 2007 audit costs.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

The utility does not provide any pension or insurance benefits to its employees.

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		15,000	15,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		155	152	2
Net property tax equivalent		14,845	14,848	
Social Security		1,320	1,743	3
PSC Remainder Assessment		66	58	4
Other (specify): NONE			0	5
Total tax expense		16,231	16,649	

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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180461				3
County tax rate	mills		2.696754				4
Local tax rate	mills		3.657143				5
School tax rate	mills		9.053835				6
Voc. school tax rate	mills		1.122572				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.710765				10
Less: state credit	mills		1.644479				11
Net tax rate	mills		15.066286				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.657143				14
Combined School Tax Rate	mills		10.176407				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.833550				17
Total Tax Rate	mills		16.710765				18
Ratio of Local and School Tax to Total	dec.		0.827823				19
Total tax net of state credit	mills		15.066286				20
Net Local and School Tax Rate	mills		12.472213				21
Utility Plant, Jan. 1	\$	809,491	809,491				22
Materials & Supplies	\$	1,829	1,829				23
Subtotal	\$	811,320	811,320				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	811,320	811,320				26
Assessment Ratio	dec.		0.940399				27
Assessed Value	\$	762,965	762,965				28
Net Local & School Rate	mills		12.472213				29
Tax Equiv. Computed for Current Year	\$	9,516	9,516				30
Tax Equivalent per 1994 PSC Report	\$	18,045					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,000					32 33
Tax equiv. for current year (see note 6)	\$	15,000					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)	13,287				13,287	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)	35,430				35,430	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	48,717	0	0	0	48,717	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	15,115				15,115	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	8,506	1,604	1,045		9,065	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,022				7,022	16
Total Pumping Plant	30,643	1,604	1,045	0	31,202	
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)	2,928				2,928	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,928	0	0	0	2,928	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	200				200	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	115,442				115,442	24
Transmission and Distribution Mains (343)	164,340				164,340	25
Services (345)	23,944				23,944	26
Meters (346)	18,286	1,134	714		18,706	27
Hydrants (348)	27,138				27,138	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)	0				0	29
Total Transmission and Distribution Plant	349,350	1,134	714	0	349,770	
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)	3,523				3,523	33
Transportation Equipment (392)	6,987				6,987	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)	1,085				1,085	41
Total General Plant	11,595	0	0	0	11,595	
Total utility plant in service directly assignable	443,233	2,738	1,759	0	444,212	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	443,233	2,738	1,759	0	444,212	

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)	18,792				18,792	8 *
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	18,792	0	0	0	18,792	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	14,449				14,449	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	7,596				7,596	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	22,045	0	0	0	22,045	
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)	1,702				1,702	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,702	0	0	0	1,702	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	119,204				119,204	24
Transmission and Distribution Mains (343)	146,332				146,332	25
Services (345)	40,158				40,158	26
Meters (346)	8,168		319		7,849	27
Hydrants (348)	9,857				9,857	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	323,719	0	319	0	323,400	
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	366,258	0	319	0	365,939	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	366,258	0	319	0	365,939	

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			1,484	1,484	1
February			1,803	1,803	2
March			1,773	1,773	3
April			1,402	1,402	4
May			1,472	1,472	5
June			1,468	1,468	6
July			1,473	1,473	7
August			1,097	1,097	8
September			864	864	9
October			754	754	10
November			809	809	11
December			951	951	12
Total annual pumpage	0	0	15,350	15,350	

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):	15,350	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	15,350	3
Less: Gallons (000's) sold:	7,372	4
Gallons (000's) entering distribution system but not sold:	7,978	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	75	7
Gallons (000's) used for fire protection:	250	8
Gallons (000's) used to prevent freezing of distribution system:	70	9
Gallons (000's) used for other system uses:	10	10
Subtotal Estimated Usage:	405	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	900	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	16
Gallons (000's) not accounted for:	6,663	17
Subtotal of Estimated Losses:	7,573	18
Percentage of water entering distribution system sold:	48%	19
Percentage of unaccounted for water:	43%	20
If more than 25%, indicate causes:		21
The utility is investigating the continued large loss of water. While it isn't know 100% what the reason is for the loss, it is expected there are still a number of leaks within the system.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
The utility plans to replace old meters with new ones as funds allow to improve accuracy. The utility also plans to have leak-detectors come in and search for leaks so the utility can repair them.		26
		27
		28
OTHER STATISTICS		29
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.):	104	30
Date of maximum: 03/18/2009		31
Cause of maximum: Steam out culverts.		32
		33
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.):	1	34
Date of minimum: 01/15/2009		35
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	47,450	36
If water is purchased:		37
Vendor Name:		38
Point of Delivery:		39
What percentage of purchased water is surface water?		40
Number of main breaks repaired this year:	0	41
Number of service breaks repaired this year:	2	42
Population served (estimate the number of individuals served):		43
Inside municipality?	343	44
Outside municipality?	1	

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)	
5123 N. PARK ST.-BALLPARK-1976	#3	95	10	122,000	Yes	1
KAPP AVE. STANDBY-BLDG-1964	#2	86	8	50,000	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	#2	#3		1
Location	STANDBY BUILDING	BALLPARK		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	RED JACKET	JOHNSON		5
Year Installed	1964	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	160	250		8
Pump Motor or Standby Engine Mfr	RED JACKET	AURORA		9
Year Installed	1975	2009		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	5	10		12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons (actual)	200,000		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.)	250.0000		13
Is a corrosion control chemical used (yes, no)?	N		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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	4.000	150				150	1
P	D	6.000	19,793				19,793	2
P	D	8.000	3,880				3,880	3
P	D	12.000	234				234	4
Total Within Municipality			24,057	0	0	0	24,057	
Total Utility			24,057	0	0	0	24,057	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	32				32	0	1
M	0.750	123				123	0	2
M	1.000	19				19	2	3
P	1.000	14				14	0	4
P	1.500	1				1	0	5
M	1.500	2				2	0	6
P	2.000	3				3	0	7
P	3.000	1				1	0	8
P	6.000	1				1	1	9
Total Utility		196	0	0	0	196	3	

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)		
0.750	202	12	10	(3)	201	12	*	1
1.000	12			(2)	10	0	*	2
1.500	1				1	0		3
2.000	3			1	4	1	*	4
3.000	1				1	1		5
Total:	219	12	10	(4)	217	14		

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)		
0.750	152	30	3	6	0	10	201	*	1
1.000	0	4	0	5	0	1	10	*	2
1.500	0	1	0	0	0	0	1		3
2.000	0	3	0	1	0	0	4	*	4
3.000	0	0	0	1	0	0	1		5
Total:	152	38	3	13	0	11	217		

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments were necessary to bring the meter count into agreement with the utility's records.

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

The utility continues to test meters that they believe to be bad. If they are, they replace the meter and junk the old one. They have been reminded of the requirements related to meter testing and replacement.

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	45				45	2
Total Fire Hydrants	45	0	0	0	45	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	45
Number of distribution system valves end of year:	51
Number of distribution valves operated during year:	32