



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

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 SARA PULLEN of
(Person responsible for accounts)

WAUSAUKEE WATER AND SEWER 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 TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAUKEE WATER AND SEWER UTILITY

Utility Address: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

When was utility organized? 7/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SARA PULLEN

Title: TREASURER

Office Address:

428 HARRISON AVENUE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

Email Address: vilws@centurytel.net

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

Name: JOEL T RENNIE

Title: CPA

Office Address: JOHNSON & RENNIE, LLC

900 26TH STREET
MENOMINEE, MI 49858

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

Email Address: joeltrennie@new.rr.com

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

Name: ROSALYN FIGAS

Title: CHAIRWOMAN

Office Address:

428 HARRISON
WAUSAUKEE, WI 54177

Telephone: (715) 853 - 5341

Fax Number: (715) 856 - 6166

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: JOEL T RENNIE

Title: CPA

Office Address: JOHNSON & RENNIE, LLC

900 26TH STREET
MENOMINEE, MI 49858

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/18/2009

Period covered by most recent audit: DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: DAVE HERITCSH

Title: PART TIME UTILITY EMPLOYEE

Office Address:

428 HARRISON
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

Email Address:

Name: PAM AIDE

Title: WATER/SEWER OPERATOR

Office Address:

428 HARRISON
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

Email Address:

Name of utility commission/committee: WAUSAUKEE WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MS ROSIE FIGAS, CHAIRMAN
- MR HILBERT RADTKE, COMMITTEE MEMBER
- MS KELLEN STUMBRIS, COMMITTEE MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 7/1/1965

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: JOHNSON & RENNIE, LLC
900 26TH STREET
MENOMINEE, MI 49858

Contact Person: JOEL T RENNIE

Title: CPA

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

Email Address: joeltrennie@new.rr.com

Contract/Agreement beginning-ending dates: 1/1/2009 12/31/2009

Provide a brief description of the nature of Contract Operations being provided:

FINANCIAL AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	125,731	118,984	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	62,437	122,093	2
Depreciation Expense (403)	31,538	31,083	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,481	2,372	5
Total Operating Expenses	95,456	155,548	
Net Operating Income	30,275	(36,564)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,275	(36,564)	
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)	9,600	0	9
Interest and Dividend Income (419)	297	0	10
Miscellaneous Nonoperating Income (421)	4,899	0	11
Total Other Income	14,796	0	
Total Income	45,071	(36,564)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,068)	(3,068)	12
Other Income Deductions (426)	63,600	53,402	13
Total Miscellaneous Income Deductions	60,532	50,334	
Income Before Interest Charges	(15,461)	(86,898)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,525	17,093	14
Amortization of Debt Discount and Expense (428)	656	656	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,839	10,209	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	16,020	27,958	
Net Income	(31,481)	(114,856)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,225,042	2,339,898	20
Balance Transferred from Income (433)	(31,481)	(114,856)	21
Miscellaneous Credits to Surplus (434)	18,567	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,212,128	2,225,042	

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	125,731	0	125,731	1
Total (Acct. 400):	125,731	0	125,731	
Operation and Maintenance Expense (401-402):				
Derived	62,437	0	62,437	2
Total (Acct. 401-402):	62,437	0	62,437	
Depreciation Expense (403):				
Derived	31,538	0	31,538	3
Total (Acct. 403):	31,538	0	31,538	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,481	0	1,481	5
Total (Acct. 408):	1,481	0	1,481	
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:	30,275	0	30,275	
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	9,600		9,600	10
Total (Acct. 418):	9,600	0	9,600	
Interest and Dividend Income (419):				
NONE	297		297	11
Total (Acct. 419):	297	0	297	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE	4,899		4,899	13
Total (Acct. 421):	4,899	0	4,899	
TOTAL OTHER INCOME:	14,796	0	14,796	

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	(3,068)	0	(3,068)	14
NONE			0	15
Total (Acct. 425):	(3,068)	0	(3,068)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,488	14,488	16
LOSS ON ASSET DISPOSAL	107	0	107	17
UNREGULATED SEWER OPERATING LOSS	49,005		49,005	18
Total (Acct. 426):	49,112	14,488	63,600	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	46,044	14,488	60,532	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	7,525	0	7,525	19
Total (Acct. 427):	7,525	0	7,525	
Amortization of Debt Discount and Expense (428):				
NONE	656		656	20
Total (Acct. 428):	656	0	656	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	7,839	0	7,839	22
Total (Acct. 430):	7,839	0	7,839	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	16,020	0	16,020	
NET INCOME:	(16,993)	(14,488)	(31,481)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,774,986	450,056	2,225,042	25
Total (Acct. 216):	1,774,986	450,056	2,225,042	
Balance Transferred from Income (433):				
Derived	(16,993)	(14,488)	(31,481)	26
Total (Acct. 433):	(16,993)	(14,488)	(31,481)	
Miscellaneous Credits to Surplus (434):				
2008 ADJUSTMENTS AFTER PSC REPORT FILED	18,567		18,567	* 27
Total (Acct. 434):	18,567	0	18,567	

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	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,776,560	435,568	2,212,128	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

Adjustment to books made after 2008 PSC report filed.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	125,731	0	0	0	125,731	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	125,731	0	0	0	125,731	

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	0.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

General footnotes

There are no full time employees.

If number of employees in a regulated department is zero, please explain.

There are no full time employees.

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,684,457	1,674,012	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	607,347	560,388	2
Net Utility Plant	1,077,110	1,113,624	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,540,600	3,540,600	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,476,286	1,367,053	4
Net Nonutility Property	2,064,314	2,173,547	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	21,178	0	8
Other Special Funds (128)	54,406	0	9
Total Other Property and Investments	2,139,898	2,173,547	
CURRENT AND ACCRUED ASSETS			
Cash (131)	45,223	65,247	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	21,891	16,503	15
Other Accounts Receivable (143)	45,784	42,460	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	18,747	16,087	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	5,250	2,780	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	136,895	143,077	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,334	9,990	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	9,334	9,990	
Total Assets and Other Debits	3,363,237	3,440,238	

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)	14,181	14,181	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,212,128	2,225,042	35
Total Proprietary Capital	2,226,309	2,239,223	
LONG-TERM DEBT			
Bonds (221)	534,599	639,280	36
Advances from Municipality (223)	247,386	235,617	37
Other long-Term Debt (224)	306,697	280,002	38
Total Long-Term Debt	1,088,682	1,154,899	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,011		40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,276	89	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	5,287	89	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	42,959	46,027	49
Total Deferred Credits	42,959	46,027	
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	3,363,237	3,440,238	

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	1,674,012	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)	1,086,971	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	597,486	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	1,684,457	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)	505,573	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	101,774	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	607,347	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	1,077,110	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)	473,337				473,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,538				31,538	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	800				800	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Loss on disposal	107				107	12
					0	13
					0	14
					0	15
Total credits	32,445	0	0	0	32,445	16
Debits during year						17
Book cost of plant retired	209				209	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	209	0	0	0	209	25
Balance end of year (111.1)	505,573	0	0	0	505,573	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)	87,051				87,051	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,488				14,488	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	235				235	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	14,723	0	0	0	14,723	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)	101,774	0	0	0	101,774	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,540,599			3,540,599	1
ROUNDING ADJUSTMENTS	1			1	2
Total Nonutility Property (121)	3,540,600	0	0	3,540,600	
Less accum. prov. depr. & amort. (122)	1,367,053	109,233		1,476,286	3
Net Nonutility Property	2,173,547	(109,233)	0	2,064,314	

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)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	5,250	2,780	7
Stores expense (163)		0	8
Total Materials and Supplies	5,250	2,780	

**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)				
1993 FMHA LOAN WATER	477	428	6,701	1
FMHA LOAN WATER	179	428	2,633	2
Total			9,334	
Unamortized premium on debt (251)				
NONE				3
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	14,181	1
Changes during year (explain):		2
Balance end of year	<u>14,181</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)	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.06%	371,629	1
2001 FMHA (NO 2)	11/08/2001	11/01/2041	4.50%	162,970	2
Total Bonds (Account 221):				534,599	

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)					
DUE TO GENERAL FUND - WATER LOAN 2005	12/30/2005	12/30/2025	2.96%	187,386	1
S&W PAYABLE TO VILLAGE	04/22/2009	12/31/2025	0.00%	60,000	* 2
Total for Account 223				247,386	
Other Long-Term Debt (224)					
DUE TO GENERAL FUND	01/01/2008	12/31/2025	2.96%	306,697	3
Total for Account 224				306,697	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

No interest being charged to municipality on this advance.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,788	2
Charged electric department expense		3
Charged sewer department expense	2,378	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,166	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,122	7
PSC Remainder Assessment	44	8
Other (explain):		
NONE		9
Total payments and other debits	4,166	
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)					
INTEREST ALLOCATED TO NONREGULATED SEWER	0	(354)	(354)	0	* 1
CLEAN WATER FUND LOAN	89	354	372	71	2
2001 FMHA	0	7,525	6,320	1,205	3
Subtotal	89	7,525	6,338	1,276	
Advances from Municipality (223)					
VILLAGE OF WAUSAUKEE - GENERAL FUND	0	7,839	7,839	0	4
Subtotal	0	7,839	7,839	0	
Other long-Term Debt (224)					
NONE				0	* 5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	* 6
Subtotal	0	0	0	0	
Total	89	15,364	14,177	1,276	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

General footnotes

Account 224 has no balance and can not delete from report.

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

Account 224 has no balance and cannot delete from report.

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

Account 224 has no balance and cannot be removed.

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):		
REPLACEMENT FUND	21,178	4
Total (Acct. 126):	21,178	
Other Special Funds (128):		
DEBT SERVICE FUND	54,406	5
Total (Acct. 128):	54,406	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,891	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	21,891	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	45,784	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	45,784	
Receivables from Municipality (145):		
DUE FROM MUNI-DEL W/S TX RL	18,747	* 15
Total (Acct. 145):	18,747	
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	42,959	23
NONE		24
Total (Acct. 253):	42,959	

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.

Acct - 143 - Non-regulated sewer accounts receivable balance

Acct - 145 - Delinquent water and sewer bills to be collected from the village.

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)	1,081,748	0	0	0	1,081,748	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	489,455	0	0	0	489,455	4
Customer Advances for Construction					0	5
Regulatory Liability	44,493	0	0	0	44,493	6
NONE					0	7
Average Net Rate Base	547,800	0	0	0	547,800	
Net Operating Income	30,275	0	0	0	30,275	8
Net Operating Income as a percent of						
Average Net Rate Base	5.53%	N/A	N/A	N/A	5.53%	

**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	46,027	0	0	0	46,027	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,068	0	0	0	3,068	3
Other (specify):					0	4
Balance End of Year	42,959	0	0	0	42,959	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

5 Meters were replaced in 2009.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	125,495	118,725	1
Total Sales of Water	125,495	118,725	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	236	259	5
Total Other Operating Revenues	236	259	
Total Operating Revenues	125,731	118,984	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	43,809	100,355	6
General Operating Expenses (680-691)	18,628	21,738	7
Total Operation and Maintenance Expenses	62,437	122,093	
Other Operating Expenses			
Depreciation Expense (403)	31,538	31,083	8
Amortization Expense (404-407)		0	9
Taxes (408)	1,481	2,372	10
Total Other Operating Expenses	33,019	33,455	
Total Operating Expenses	95,456	155,548	
NET OPERATING INCOME	30,275	(36,564)	

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)	213	7,421	37,513	5
Commercial (461.2)	90	6,228	19,403	6
Industrial (461.3)	3	1,993	6,771	7
Public Authority (461.4)	11	1,013	3,728	8
Total Metered Sales to General Customers (461)	317	16,655	67,415	
Private Fire Protection Service (462)	1			9
Public Fire Protection Service (463)	1		58,080	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	319	16,655	125,495	

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)	58,080	3
NONE		4
Total Public Fire Protection Service (463)	58,080	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
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	236	10
Other (specify):		
Total Other Water Revenues (474)	236	

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)	18,394	32,857	*	1
Purchased Water (610)		0		2
Fuel or Power Purchased for Pumping (620)	7,380	9,520	*	3
Chemicals (630)	578	326		4
Supplies and Expenses (640)	3,981	30,077	*	5
Repairs of Water Plant (650)	12,240	23,261	*	6
Transportation Expenses (660)	1,236	4,314	*	7
Total Plant Operation and Maintenance Expenses	43,809	100,355		
GENERAL OPERATING EXPENSES				
Administrative and General Salaries (680)	4,084	6,430	*	8
Office Supplies and Expenses (681)	2,772	4,736		9
Outside Services Employed (682)	4,053	1,588	*	10
Insurance Expense (684)	6,057	3,134	*	11
Employees Pensions and Benefits (686)	1,604	5,273	*	12
Regulatory Commission Expenses (688)		0		13
Miscellaneous General Expenses (689)	58	577		14
Uncollectible Accounts (690)		0		15
Customer Service and Informational Expenses (691)		0		16
Total General Operating Expenses	18,628	21,738		
Total Operation and Maintenance Expenses	62,437	122,093		

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

High charges from utility company.

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 - 682 - Outside Services Employed - Audit expenses incurred in 2009 were higher than previous years due to additional work performed.

Acct - 680 - Administrative and General Salaries - The allocation of wages between the water and sewer utility and the village was changed from the previous year.

Acct - 660 - Transportation Expenses - The allocation of transportation expenses between the water and sewer utility and the village was changed from the previous year.

Acct - 650 - Repairs of Water Plant - Fewer repairs were incurred in 2009.

Acct - 640 - Supplies and Expenses - Fewer supplies were incurred in 2009.

Acct - 600 - Salaries and Wages - The allocation of wages between the water and sewer utility and village was changed from the previous year.

Acct - 620 - High rates charged from utility company.

Acct - 686 - Medical benefits were reduced from previous year.

Acct - 684 - Insurance allocation altered between water & sewer utility and village.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		307	306	2
Net property tax equivalent		(307)	(306)	
Social Security		1,744	2,534	3
PSC Remainder Assessment		44	144	4
Other (specify): NONE			0	5
Total tax expense		1,481	2,372	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166000				3
County tax rate	mills		3.705330				4
Local tax rate	mills		7.065310				5
School tax rate	mills		9.192370				6
Voc. school tax rate	mills		1.504530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.633540				10
Less: state credit	mills		1.547940				11
Net tax rate	mills		20.085600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.065310				14
Combined School Tax Rate	mills		10.696900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.762210				17
Total Tax Rate	mills		21.633540				18
Ratio of Local and School Tax to Total	dec.		0.821050				19
Total tax net of state credit	mills		20.085600				20
Net Local and School Tax Rate	mills		16.491274				21
Utility Plant, Jan. 1	\$	1,113,624	1,113,624				22
Materials & Supplies	\$	2,780	2,780				23
Subtotal	\$	1,116,404	1,116,404				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,116,404	1,116,404				26
Assessment Ratio	dec.		1.009900				27
Assessed Value	\$	1,127,456	1,127,456				28
Net Local & School Rate	mills		16.491274				29
Tax Equiv. Computed for Current Year	\$	18,593	18,593				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Does Match

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

Does match.

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)	8,049				8,049	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	3,095				3,095	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	19,116				19,116	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	30,260	0	0	0	30,260	
PUMPING PLANT						
Land and Land Rights (320)	2				2	11
Structures and Improvements (321)	229,865				229,865	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	9,537				9,537	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	10,606	10,250			20,856	* 16
Total Pumping Plant	250,010	10,250	0	0	260,260	
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)	8,492				8,492	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	8,492	0	0	0	8,492	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	547				547	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	288,415				288,415	24
Transmission and Distribution Mains (343)	282,503				282,503	25
Services (345)	35,077				35,077	26
Meters (346)	28,911	404	209		29,106	27
Hydrants (348)	75,441				75,441	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)	12,524				12,524	29
Total Transmission and Distribution Plant	723,418	404	209	0	723,613	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	8,063				8,063	32
Computer Equipment (391.1)	22,504				22,504	33
Transportation Equipment (392)	9,631				9,631	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)	24,148				24,148	41
Total General Plant	64,346	0	0	0	64,346	
Total utility plant in service directly assignable	1,076,526	10,654	209	0	1,086,971	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,076,526	10,654	209	0	1,086,971	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Additional equipment purchased and installed.

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)	376				376	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	20,000				20,000	6
Lake, River and Other Intakes (313)	68,684				68,684	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	89,060	0	0	0	89,060	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	20,000				20,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	50,000				50,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	70,000	0	0	0	70,000	
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)	755				755	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	755	0	0	0	755	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	203,103				203,103	24
Transmission and Distribution Mains (343)	183,325				183,325	25
Services (345)	12,000				12,000	26
Meters (346)	8,542				8,542	27
Hydrants (348)	15,790				15,790	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)	4,641				4,641	29
Total Transmission and Distribution Plant	427,401	0	0	0	427,401	
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)	4,630				4,630	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)	5,640				5,640	41
Total General Plant	10,270	0	0	0	10,270	
Total utility plant in service directly assignable	597,486	0	0	0	597,486	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	597,486	0	0	0	597,486	

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			1,518	1,518	1
February			1,661	1,661	2
March			1,792	1,792	3
April			1,425	1,425	4
May			1,515	1,515	5
June			1,557	1,557	6
July			1,743	1,743	7
August			1,638	1,638	8
September			1,674	1,674	9
October			1,491	1,491	10
November			1,365	1,365	11
December			1,464	1,464	12
Total annual pumpage	0	0	18,843	18,843	

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):	18,843	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	18,843	3
Less: Gallons (000's) sold:	16,655	4
Gallons (000's) entering distribution system but not sold:	2,188	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	222	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	222	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		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:	1,966	17
Subtotal of Estimated Losses:	1,966	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	10%	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.)	117	22
Date of maximum: 06/03/2009		23
Cause of maximum: Unknown		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 06/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	37,643	27
If water is purchased:		28
Vendor Name: WAUSAUKEE FIRE DISTRICT/NE ASPHALT/RANGER CITY		29
Point of Delivery: FIRE HYDRANT		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	570	35
Outside municipality?		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)	
WELL #1	1	50	20	228,000	Yes	1
WELL #3	3	72	12	259,200	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	1	3	IRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	10
Year Installed	1964	1995	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	0	150	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				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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	150,000		7
			8
			9
			10
			11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
Filters, type (gravity, pressure, other, none)	NONE		16
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000		17
Is a corrosion control chemical used (yes, no)?	N		18
Is water fluoridated (yes, no)?	N		19
			20
			21
			22
			23
			24
			25
			26
			27
Footnotes			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	S	1.750	1,366				1,366	1
M	T	6.000	42,042				42,042	2
M	T	8.000	5,897				5,897	3
M	D	10.000	1,700				1,700	4
M	D	12.000	2,083				2,083	5
Total Within Municipality			53,088	0	0	0	53,088	
Total Utility			53,088	0	0	0	53,088	

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	289				289	1	1
M	1.000	16				16		2
M	1.500	1				1		3
M	2.000	6				6		4
M	4.000	1				1		5
M	6.000	1				1		6
Total Utility		314	0	0	0	314	1	

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	313	12	5		320	0	1
0.750	0				0	0	2
1.000	23				23	0	3
1.500	8				8	0	4
2.000	2				2	0	5
3.000	2				2	0	6
Total:	348	12	5	0	355	0	

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	232	45	1	6	0	36	320	1
0.750	0	0	0	0	0	0	0	2
1.000	0	16	0	3	0	4	23	3
1.500	0	5	1		0	2	8	4
2.000	0	0	1	1	0	0	2	5
3.000	0	0	0	2	0	0	2	6
Total:	232	66	3	12	0	42	355	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

This item will be addressed.

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

This item will be addressed.

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.

No. This item to be addressed.

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	3				3	1
Within Municipality	71				71	2
Total Fire Hydrants	74	0	0	0	74	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	76
Number of distribution system valves end of year:	76
Number of distribution valves operated during year:	76