



3014 (01-03-11)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
MINOCQUA, WI 54548

For the Year Ended: DECEMBER 31, 2010

**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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKELAND SANITARY DISTRICT #1

Utility Address: 8780 MORGAN RD
MINOCQUA, WI 54548

When was utility organized? 10/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:

8780 MORGAN RD
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

Email Address: sandist@frontier.com

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

Name: JON TRAUTMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

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

Name: JAMES V BRAUN

Title: PRESIDENT OF THE BOARD OF COMMISSIONERS

Office Address:

8780 MORGAN RD
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

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: JON TRAUTMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/12/2010

Period covered by most recent audit: 12/31/09

Names and titles of utility management including manager or superintendent:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:

8780 MORGAN RD
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

Email Address: sandist@frontier.com

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

JIM V BRAUN, PRESIDENT
RICHARD SCHROETER, SECRETARY
THOMAS WIPPERFURTH, TREASURER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: 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)	401,707	390,685	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	250,168	240,473	2
Depreciation Expense (403)	57,626	50,593	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,648	8,410	5
Total Operating Expenses	316,442	299,476	
Net Operating Income	85,265	91,209	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	85,265	91,209	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(114,906)	(20,835)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,105	12,051	10
Miscellaneous Nonoperating Income (421)	20,511	201,354	11
Total Other Income	(83,290)	192,570	
Total Income	1,975	283,779	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,279)	(19,279)	12
Other Income Deductions (426)	31,576	30,656	13
Total Miscellaneous Income Deductions	12,297	11,377	
Income Before Interest Charges	(10,322)	272,402	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	76,141	82,693	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	76,141	82,693	
Net Income	(86,463)	189,709	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,740,925	6,551,216	20
Balance Transferred from Income (433)	(86,463)	189,709	21
Miscellaneous Credits to Surplus (434)	0	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)	6,654,462	6,740,925	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	401,707	0	401,707	1
Total (Acct. 400):	401,707	0	401,707	
Operation and Maintenance Expense (401-402):				
Derived	250,168	0	250,168	2
Total (Acct. 401-402):	250,168	0	250,168	
Depreciation Expense (403):				
Derived	57,626	0	57,626	3
Total (Acct. 403):	57,626	0	57,626	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	8,648	0	8,648	5
Total (Acct. 408):	8,648	0	8,648	
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:	85,265	0	85,265	
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):				
NON-REGULATED SEWER LOSS	(122,773)	0	(122,773)	9
NON-REGULATED SEWER CAPITAL CONTRIBUTIONS	7,867		7,867	10
Total (Acct. 417):	(114,906)	0	(114,906)	
Nonoperating Rental Income (418):				
NONE			0	11
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	11,105		11,105	12
Total (Acct. 419):	11,105	0	11,105	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		13,261	13,261	13
WATER CONNECTIONS FEES	3,500	0	3,500	14

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SEWER CONNECTION FEES	3,750		3,750	15
Total (Acct. 421):	7,250	13,261	20,511	
TOTAL OTHER INCOME:	(96,551)	13,261	(83,290)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,279)	0	(19,279)	16
NONE			0	17
Total (Acct. 425):	(19,279)	0	(19,279)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	31,576	31,576	18
NONE			0	19
Total (Acct. 426):	0	31,576	31,576	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,279)	31,576	12,297	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	76,141	0	76,141	20
Total (Acct. 427):	76,141	0	76,141	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	76,141	0	76,141	
NET INCOME:	(68,148)	(18,315)	(86,463)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,542,361	5,198,564	6,740,925	26
Total (Acct. 216):	1,542,361	5,198,564	6,740,925	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(68,148)	(18,315)	(86,463)	27
Total (Acct. 433):	(68,148)	(18,315)	(86,463)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,474,213	5,180,249	6,654,462	

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 & 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	401,707	0	0	0	401,707	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	401,707	0	0	0	401,707	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	107,864	0	107,864	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	197,928	0	197,928	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	305,792	0	305,792	

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	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,332,976	7,209,701	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,306,391	1,255,397	2
Net Utility Plant	4,026,585	5,954,304	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,435,933	11,116,321	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,140,752	5,895,306	4
Net Nonutility Property	7,295,181	5,221,015	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,153	30,523	6
Sinking Funds (125)	987,959	887,963	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	8,295,293	6,139,501	
CURRENT AND ACCRUED ASSETS			
Cash (131)	760,143	701,947	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)	43,763	49,231	15
Other Accounts Receivable (143)	144,836	202,715	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,116	8,455	18
Plant Materials and Operating Supplies (154)	13,252	14,194	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	16,637	14,843	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	1,555	4,299	26
Total Current and Accrued Assets	982,302	995,684	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	49,412	340,815	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	49,412	340,815	
Total Assets and Other Debits	13,353,592	13,430,304	

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)	4,255,326	4,040,326	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,654,462	6,740,925	35
Total Proprietary Capital	10,909,788	10,781,251	
LONG-TERM DEBT			
Bonds (221)	2,044,430	2,253,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,044,430	2,253,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,691	17,833	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	31,928	37,510	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	78,133	70,809	46
Total Current and Accrued Liabilities	133,752	126,152	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	15,000		48
Other Deferred Credits (253)	250,622	269,901	49
Total Deferred Credits	265,622	269,901	
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	13,353,592	13,430,304	

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	7,209,701	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)	2,778,478	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,511,990	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	42,508				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	5,332,976	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)	728,044	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	578,347	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,306,391	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,026,585	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)	705,751				705,751	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,626				57,626	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,798				3,798	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	61,424	0	0	0	61,424	16
Debits during year						17
Book cost of plant retired	39,131				39,131	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	39,131	0	0	0	39,131	25
Balance end of year (111.1)	728,044	0	0	0	728,044	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)	549,646				549,646	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	31,576				31,576	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	31,576	0	0	0	31,576	16
Debits during year						17
Book cost of plant retired	2,875				2,875	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,875	0	0	0	2,875	25
Balance end of year (111.2)	578,347	0	0	0	578,347	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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	7,220,491	2,704,885	116,191	9,809,185	1
NONREGULATED SEWER PLANT - CONTRIBUTED	3,597,335	7,867	1,800	3,603,402	2
NONREGULATED SEWER PLANT-CONST. IN PROGR	298,495	459,688	734,837	23,346	3
Total Nonutility Property (121)	11,116,321	3,172,440	852,828	13,435,933	
Less accum. prov. depr. & amort. (122)	5,895,306	363,437	117,991	6,140,752	4
Net Nonutility Property	5,221,015	2,809,003	734,837	7,295,181	

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)	8,553	9,230	2
Sewer utility (154)	4,699	4,964	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	13,252	14,194	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
NONE				2
Total			0	
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	4,040,326	1
Changes during year (explain):		
TAX LEVY	215,000	2
Balance end of year	<u>4,255,326</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)	
GO BOND 3-08	03/03/2008	03/03/2018	3.50%	1,695,000	1
STATE TRUST FUND GO NOTE 1/09	01/06/2009	03/15/2018	4.25%	297,749	2
STATE TRUST FUND GO NOTE 6/09	06/30/2009	03/15/2019	4.25%	51,681	3
Total Bonds (Account 221):				2,044,430	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,648	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	8,648	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	8,252	7
PSC Remainder Assessment	396	8
Other (explain):		
NONE		9
Total payments and other debits	8,648	
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)					
STATE TRUST FUND 1/6	14,088	12,366	16,436	10,018	1
PROM NOTE	22,213	61,533	63,575	20,171	2
STATE TRUST FUND 6/30	1,209	2,242	1,712	1,739	3
Subtotal	37,510	76,141	81,723	31,928	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	37,510	76,141	81,723	31,928	

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):		
WATER SPECIAL ASSESSMENT REC FRONT FT	10,573	2
SEWER SPECIAL ASSESSMENT REC FRON FT	1,580	3
Total (Acct. 124):	12,153	
Sinking Funds (125):		
JT UTIL-SINKING FUND LGIP	615,528	4
VEHICLE FUND	33,065	5
HEAVY DUTY EQUIPMENT FUND	32,945	6
REPLACEMENT SINKING FUND	306,421	7
Total (Acct. 125):	987,959	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,763	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	43,763	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	124,555	* 16
Merchandising, jobbing and contract work		17
Other (specify):		
JT UTIL-OTHER ACCT RECEIVABLE	20,281	* 18
Total (Acct. 143):	144,836	

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)	
Receivables from Municipality (145):		
RECEIVABLES FROM TOWNS-DELINQUENT CHARGES ON TAX ROLL	2,116	19
Total (Acct. 145):	2,116	
Prepayments (165):		
PREPAYMENTS	16,637	20
Total (Acct. 165):	16,637	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
DEFERRED PROJECT COSTS	49,412	22
Total (Acct. 183):	49,412	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	250,622	27
NONE		28
Total (Acct. 253):	250,622	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,521,216	0	0	0	2,521,216	1
Materials and Supplies	8,891	0	0	0	8,891	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	716,897	0	0	0	716,897	4
Customer Advances for Construction					0	5
Regulatory Liability	260,261	0	0	0	260,261	6
NONE					0	7
Average Net Rate Base	1,552,949	0	0	0	1,552,949	
Net Operating Income	85,265	0	0	0	85,265	8
Net Operating Income as a percent of						
Average Net Rate Base	5.49%	N/A	N/A	N/A	5.49%	

**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	269,901	0	0	0	269,901	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,279	0	0	0	19,279	3
Other (specify):					0	4
Balance End of Year	250,622	0	0	0	250,622	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	358,431	364,120	1
Total Sales of Water	358,431	364,120	
Other Operating Revenues			
Forfeited Discounts (470)	637	1,075	2
Rents from Water Property (472)	36,805	16,968	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,834	8,522	5
Total Other Operating Revenues	43,276	26,565	
Total Operating Revenues	401,707	390,685	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	31,766	32,716	6
Pumping Expenses (620-625)	42,070	39,991	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	35,505	36,024	9
Customer Accounts Expenses (901-906)	43,869	41,630	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	96,958	90,112	12
Total Operation and Maintenance Expenses	250,168	240,473	
Other Operating Expenses			
Depreciation Expense (403)	57,626	50,593	13
Amortization Expense (404-407)		0	14
Taxes (408)	8,648	8,410	15
Total Other Operating Expenses	66,274	59,003	
Total Operating Expenses	316,442	299,476	
NET OPERATING INCOME	85,265	91,209	

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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (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)	606	17,737	66,454	5
Commercial (461.2)	442	63,336	143,174	6
Industrial (461.3)				7
Public Authority (461.4)	59	22,244	38,985	8
Total Metered Sales to General Customers (461)	1,107	103,317	248,613	
Private Fire Protection Service (462)	29		13,422	9
Public Fire Protection Service (463)	3		96,396	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,139	103,317	358,431	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed		1
NONE		2
Amount billed (usually per rate schedule F-1 or Fd-1)	96,396	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	96,396	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	637	6
Other (specify):		
Total Forfeited Discounts (470)	637	
Rents from Water Property (472):		
TOWER RENT	36,805	7
Total Rents from Water Property (472)	36,805	
Interdepartmental Rents (473):		
NONE		8
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION AND NSF FEES	2,472	10
NONE		11
Return on net investment in meters charged to sewer department	3,362	12
Other (specify):		
Total Other Water Revenues (474)	5,834	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	26,309	26,934	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	197	502	3
Maintenance of Water Source Plant (605)	5,260	5,280	4
Total Source of Supply Expenses	31,766	32,716	
PUMPING EXPENSES			
Operation Labor (620)	6,275	5,951	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	31,301	30,508	7
Operation Supplies and Expenses (623)	3,916	2,985	8
Maintenance of Pumping Plant (625)	578	547	9
Total Pumping Expenses	42,070	39,991	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	12,895	12,333	14
Operation Supplies and Expenses (641)	2,212	2,533	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,325	6,214	16
Maintenance of Mains (651)	7,559	6,919	17
Maintenance of Services (652)	5,026	4,921	18
Maintenance of Meters (653)	2,221	2,304	19
Maintenance of Hydrants (654)	267	800	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	35,505	36,024	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	14,291	13,626	22
Accounting and Collecting Labor (902)	25,695	24,263	23
Supplies and Expenses (903)	3,883	3,741	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	43,869	41,630	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,357	23,534	28
Office Supplies and Expenses (921)	4,345	3,778	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	9,570	6,490	31
Property Insurance (924)	13,514	12,102	32
Injuries and Damages (925)	3,834	2,559	33
Employee Pensions and Benefits (926)	32,097	30,101	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3,485	3,620	36
Transportation Expenses (933)	6,035	7,320	37
Maintenance of General Plant (935)	721	608	38
Total Administrative and General Expenses	96,958	90,112	
Total Operation and Maintenance Expenses	250,168	240,473	

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		0	0	2
Net property tax equivalent		0	0	
Social Security		8,252	8,092	3
PSC Remainder Assessment		396	318	4
Other (specify): NONE			0	5
Total tax expense		8,648	8,410	

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)	21,691				21,691	4
Structures and Improvements (311)	38,657	290,938			329,595	* 5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	100,962	241,906			342,868	* 8
Supply Mains (316)	6,468				6,468	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	167,778	532,844	0	0	700,622	
PUMPING PLANT						
Land and Land Rights (320)	2,277				2,277	11
Structures and Improvements (321)	10,119				10,119	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	120,971				120,971	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,698				9,698	16
Total Pumping Plant	143,065	0	0	0	143,065	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	18,424				18,424	22
Structures and Improvements (341)	7,314				7,314	23
Distribution Reservoirs and Standpipes (342)	459,889				459,889	24
Transmission and Distribution Mains (343)	767,103				767,103	25
Services (345)	125,604				125,604	26
Meters (346)	150,677	6,709	6,044		151,342	27
Hydrants (348)	78,539				78,539	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	1,607,550	6,709	6,044	0	1,608,215	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	199,596	12,607			212,203	31
Office Furniture and Equipment (391)	17,662	451	3,292		14,821	32
Computer Equipment (391.1)	11,085				11,085	33
Transportation Equipment (392)	70,656		29,070		41,586	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	22,567	445	725		22,287	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	19,687	598			20,285	38
Communication Equipment (397)	2,219				2,219	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,090				2,090	41
Total General Plant	345,562	14,101	33,087	0	326,576	
Total utility plant in service directly assignable	2,263,955	553,654	39,131	0	2,778,478	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,263,955	553,654	39,131	0	2,778,478	

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)

General footnotes

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 311: Well House for well #5

Account 314: Well #5

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,953,057				1,953,057	25
Services (345)	369,544	13,261	2,875		379,930	26
Meters (346)	0				0	27

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						
Hydrants (348)	179,003				179,003	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,501,604	13,261	2,875	0	2,511,990	
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	2,501,604	13,261	2,875	0	2,511,990	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,501,604	13,261	2,875	0	2,511,990	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			10,610	10,610	1
February			9,620	9,620	2
March			9,955	9,955	3
April			9,950	9,950	4
May			14,830	14,830	5
June			13,845	13,845	6
July			17,570	17,570	7
August			16,975	16,975	8
September			13,180	13,180	9
October			10,990	10,990	10
November			9,440	9,440	11
December			11,860	11,860	12
Total annual pumpage	0	0	148,825	148,825	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	148,825	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	148,825	4
Less: Gallons (000's) sold (Revenue Water):	103,317	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	45,508	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,960	8
Gallons (000's) used for fire protection:	1,135	9
Gallons (000's) used to prevent freezing of distribution system:	1,145	10
Gallons (000's) used for other system uses:	4,031	11
Subtotal Authorized System Uses:	9,271	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	3,828	14
Gallons (000's) lost due to service leaks or breaks:	269	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	370	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	100	17
Gallons (000's) unknown/not accounted for:	31,670	18
Subtotal Water Losses:	36,237	19
Percentage of water entering distribution system sold:	69%	20
Percentage of Real and Apparent Losses:	24%	21
If water losses exceed 15%, indicate causes:		22
Most sources of loss are checked regularly. Towers are checked for overflow daily. Well meters are tested annually. We have a number of mains that run close to lake beds and there aren't many listening points for leak detection.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
Annual well meter testing. Test required service meters. System wide leak detection will be done in 2011. Some replacement mains will be replaced in 2012 as part of DOT project. Two leaks recently fixed in 2011.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	815	29
Date of maximum: 09/28/2010		30
Cause of maximum: Hydrant Flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	195	33
Date of minimum: 11/25/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	213,106	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	2,300	43
Outside municipality?	10	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MANITOWISH STREET	3	95	30	1,150,000	Yes	1
9213 N TOWNLINE	5	310	24	720,000	Yes	2
622 CEDAR STREET	4	90	20	1,332,000	Yes	3

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)	5	1
Identification	3			4	
Location	325 MANITOWISH STREET		622 CEDAR STREET		9213 N TOWNLINE
Purpose	P		P		P
Destination	D		D		D
Pump Manufacturer	LAYNE		JACUZZI		GOULD
Year Installed	1963		1983		2010
Type	VERTICAL TURBINE		VERTICAL TURBINE		VERTICAL TURBINE
Actual Capacity (gpm)	800		925		500
Pump Motor or Standby Engine Mfr	US		GE		EMERSON
Year Installed	1963		1983		2010
Type	ELECTRIC		ELECTRIC		ELECTRIC
Horsepower	60		75		60
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1963	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	170	6
Total capacity in gallons (actual)	75,000	300,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	280				280	1
M	D	1.500	220				220	2
M	D	2.000	832				832	3
M	D	4.000	2,914				2,914	4
M	D	6.000	44,891				44,891	5
P	D	6.000	120				120	6
M	D	8.000	57,340				57,340	7
M	D	10.000	14,134				14,134	8
M	D	12.000	3,218				3,218	9
Total Within Municipality			123,949	0	0	0	123,949	
Total Utility			123,949	0	0	0	123,949	

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	625		6		619		1
M	1.000	279	4			283	2 *	2
M	1.250		1			1	1	3
M	1.500	55	2			57		4
M	2.000	44	1			45		5
M	3.000	2				2		6
M	4.000	7	1			8		7
M	6.000	31	1			32	13	8
M	8.000	2				2		9
Total Utility		1,045	10	6	0	1,049	16	

WATER SERVICES

Water Services (Page W-22)

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

All financed by customers

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

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	1,075	12	27		1060	139	1
1.000	80	4	7		77	13	* 2
1.500	82	2	5		79	21	3
2.000	48	2	3		47	14	4
3.000	8				8	2	5
4.000	3				3	1	6
6.000	1				1	1	7
8.000	0				0	0	8
10.000	0				0	0	9
Total:	1,297	20	42	0	1275	191	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 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.

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	674	338	0	20	0	28	1060	1
1.000	6	61	0	6	0	4	77	2 *
1.500	1	65	0	8	1	4	79	3
2.000	0	28	0	14	1	4	47	4
3.000	0	6	0	1	1	0	8	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	0	0	0	8
10.000	0	0	0	0	0	0	0	9
Total:	681	499	0	52	3	40	1275	

METERS

Meters (Page W-23)

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

METERS (cont.)

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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	192				192	2
Total Fire Hydrants	192	0	0	0	192	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	192
Number of distribution system valves end of year:	301
Number of distribution valves operated during year:	158

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Station Meter	8	WELL 4	Turbine	7/1/2010	*	1
Station Meter	8	WELL 5	Magnetic	9/1/2009		2
Station Meter	10	WELL 3	Turbine	7/1/2010		3

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	Location (a)	Customers End of Year (b)
Oneida County		
Towns		
	MINOCQUA	787
	WOODRUFF	210
	Total Towns:	997
Total Oneida	County:	997
Vilas County		
Towns		
	ARBOR VITAE	66
	Total Towns:	66
Total Vilas	County:	66
Total Company:		1,063

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	757,928	764,798	1
Total Sewage Operating Revenues	757,928	764,798	
Other Operating Revenues			
Customer Forfeited Discounts (631)	1,924	3,102	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	158	5,226	6
Total Other Operating Revenues	2,082	8,328	
Total Operating Revenues	760,010	773,126	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	191,153	217,960	7
Maintenance Expenses (831-834)	139,808	173,636	8
Customer Accounting & Collection Expenses (840-843)	33,516	31,322	9
Administrative and General Expenses (850-857)	135,929	127,833	10
Total Operation and Maintenance Expenses	500,406	550,751	
Other Operating Expenses			
Depreciation Expense (403)	367,235	319,888	11
Amortization Expense (404)		0	12
Taxes (408)	15,142	14,937	13
Total Other Operating Expenses	382,377	334,825	
Total Operating Expenses	882,783	885,576	
NET OPERATING INCOME	(122,773)	(112,450)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	6	280	2,028	1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	6	280	2,028	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	628	17,927	164,387	5
Commercial Revenues (622.2)	443	60,413	421,053	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	44	16,906	127,392	8
Total Measured Service to General Customers (622)	1,115	95,246	712,832	
Service to Other Systems (624)	1	2,891	24,822	9
Other Sewerage Service (625)	6	3,532	18,246	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	1,128	101,949	757,928	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	1,924	2
Other (specify):		
Total Customer Forfeited Discounts (631)	1,924	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS OPERATING REVENUE	158	6
Total Miscellaneous Operating Revenues (635)	158	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	26,150	26,297	1
Power and Fuel for Pumping (821)	13,994	14,370	2
Power and Fuel for Aeration Equipment (822)	74,323	83,537	3
Chlorine (823)	15	218	4
Phosphorous Removal Chemicals (824)	20,757	33,044	5
Sludge Conditioning Chemicals (825)	28,699	33,808	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	18,740	17,437	8
Transportation Expenses (828)	8,475	9,249	9
Rents (829)	0	0	10
Total Operation Expenses	191,153	217,960	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	16,190	35,851	11
Maintenance of Collection System Pumping Equipment (832)	18,073	15,754	12
Maintenance of Treatment and Disposal Plant Equipment (833)	104,824	115,967	13
Maintenance of General Plant Structures and Equipment (834)	721	6,064	14
Total Maintenance Expenses	139,808	173,636	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	22,348	20,980	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	11,168	10,342	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	33,516	31,322	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	27,729	28,337	19
Office Supplies and Expenses (851)	5,626	4,996	20
Outside Services Employed (852)	9,470	6,854	21
Insurance Expense (853)	15,553	14,661	22
Employees Pensions and Benefits (854)	66,904	64,363	23
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	10,647	8,622	25
Rents (857)	0	0	26
Total Administrative and General Expenses	135,929	127,833	
Total Operation and Maintenance Expenses	500,406	550,751	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		15,142	14,937	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		15,142	14,937	

SEWER 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	150				150	4
Structures and Improvements (311)	8,464				8,464	5
Service Connections, Traps, and Accessories (312)	186,925				186,925	6
Collecting Mains and Accessories (313)	1,299,286				1,299,286	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	333,586				333,586	9
Other Collecting System Equipment (316)	14,271	1,043			15,314	10
Total Collection System	1,842,682	1,043	0	0	1,843,725	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	11,020				11,020	11
Structures and Improvements (321)	36,750				36,750	12
Receiving Wells (322)	157,180				157,180	13
Electric Pumping Equipment (323)	360,751	120,794	91,120		390,425	14
Other Power Pumping Equipment (324)	22,152				22,152	15
Miscellaneous Pumping Equipment (325)	2,919				2,919	16
Total Collection System Pumping Installation	590,772	120,794	91,120	0	620,446	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	19,902				19,902	17
Structures and Improvements (331)	1,158,250				1,158,250	18
Preliminary Treatment Equipment (332)	195,198	218,547			413,745	19
Primary Treatment Equipment (333)	132,295	26,287			158,582	20
Secondary Treatment Equipment (334)	815,374	1,612,749			2,428,123	21
Advanced Treatment Equipment (335)	45,759				45,759	22
Chlorination Equipment (336)	127,172				127,172	23
Sludge Treatment and Disposal Equipment (337)	1,386,743	7,470			1,394,213	24
Plant Site Piping (338)	313,943	593,324			907,267	25
Flow Metering and Monitoring Equipment (339)	7,918	83,628			91,546	26
Outfall Sewer Pipes (340)	20,708				20,708	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	47,845			(516)	47,329	28
Total Treatment and Disposal Plant	4,271,107	2,542,005	0	(516)	6,812,596	
GENERAL PLANT						
Land and Land Rights (370)	951				951	29
Structures and Improvements (371)	124,183	37,822		(208)	161,797	30
Office Furniture and Equipment (372)	20,111	451	2,600	724	18,686	31
Total General Plant	145,245	38,273	2,600	516	181,434	
Total utility plant in service directly assignable	6,849,806	2,702,115	93,720	0	9,458,201	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	8,345				8,345	33
Transportation Equipment (373)	62,375		21,579		40,796	34
Other General Equipment (379)	291,797	2,770	892		293,675	35
Other Tangible Property (390)	0				0	36
Total General Plant	362,517	2,770	22,471	0	342,816	
Total utility plant in service directly assignable	7,212,323	2,704,885	116,191	0	9,801,017	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	7,212,323	2,704,885	116,191	0	9,801,017	

SEWER 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	5,310				5,310	5
Service Connections, Traps, and Accessories (312)	150,177	7,867	1,800		156,244	6
Collecting Mains and Accessories (313)	1,177,115				1,177,115	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	224,489				224,489	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	1,557,091	7,867	1,800	0	1,563,158	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	97,833				97,833	13
Electric Pumping Equipment (323)	224,893				224,893	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	322,726	0	0	0	322,726	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	541,540				541,540	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	422,954				422,954	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	674,507				674,507	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	1,639,001	0	0	0	1,639,001	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	77,236				77,236	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	77,236	0	0	0	77,236	
Total utility plant in service directly assignable	3,596,054	7,867	1,800	0	3,602,121	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	1,282				1,282	35
Other Tangible Property (390)	0				0	36
Total General Plant	1,282	0	0	0	1,282	
Total utility plant in service directly assignable	3,597,336	7,867	1,800	0	3,603,403	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	3,597,336	7,867	1,800	0	3,603,403	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	1.250	4				4		1
Sewer	2.000	30				30		2
Sewer	4.000	1,001	7	3		1,005	9	3
Sewer	6.000	76				76	13	4
Sewer	8.000	8				8		5
Total Utility		1,119	7	3	0	1,123	22	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.250	7,240				7,240	1
4.000	4,261				4,261	2
6.000	1,102				1,102	3
8.000	73,550				73,550	4
10.000	10,691				10,691	5
12.000	2,622				2,622	6
Total Utility	99,466	0	0	0	99,466	