



3014 (02-02-05)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
MINOCQUA, WI 54548

For the Year Ended: DECEMBER 31, 2006

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.

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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

E-mail Address: sandist@nnex.net

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC

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

Telephone: (715) 344 - 9400 EXT 4312

Fax Number: (715) 344 - 9791

E-mail Address: Jon.Trautman@schencksolutions.com

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

Name: JAMES V. BRAUN

Title: PRESIDENT OF BOARD OF COMMISSIONERS

Office Address:

8780 MORGAN RD
MINOQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400 EXT 4312

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 2/16/2006

Period covered by most recent audit: DECEMBER 31, 2005

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

E-mail Address: sandist@nnex.net

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

- JIM V BRAUN, PRESIDENT
 - RICHARD HANDRICK, 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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail 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)	388,988	366,861	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	238,264	213,689	2
Depreciation Expense (403)	47,368	46,743	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,583	7,216	5
Total Operating Expenses	293,215	267,648	
Net Operating Income	95,773	99,213	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	95,773	99,213	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	7,909	(21,757)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,103	49,212	10
Miscellaneous Nonoperating Income (421)	162,647	22,477	11
Total Other Income	255,659	49,932	
Total Income	351,432	149,145	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,279)	(19,279)	12
Other Income Deductions (426)	24,613	23,482	13
Total Miscellaneous Income Deductions	5,334	4,203	
Income Before Interest Charges	346,098	144,942	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	54,532	71,011	14
Amortization of Debt Discount and Expense (428)	12,748	12,748	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	67,280	83,759	
Net Income	278,818	61,183	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,590,249	5,529,066	20
Balance Transferred from Income (433)	278,818	61,183	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)	5,869,067	5,590,249	

INCOME STATEMENT ACCOUNT DETAILS

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	388,988		388,988	1
Total (Acct. 400):	388,988	0	388,988	
Operation and Maintenance Expense (401-402):				
Derived	238,264		238,264	2
Total (Acct. 401-402):	238,264	0	238,264	
Depreciation Expense (403):				
Derived	47,368		47,368	3
Total (Acct. 403):	47,368	0	47,368	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	7,583		7,583	5
Total (Acct. 408):	7,583	0	7,583	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	95,773	0	95,773	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NON-REGULATED SEWER INCOME	7,909		7,909	9
Total (Acct. 417):	7,909	0	7,909	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
BANK AND LGIP INTEREST INCOME	74,416	0	74,416	11

INCOME STATEMENT ACCOUNT DETAILS

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			
Interest and Dividend Income (419):			
SPECIAL ASSESMENT INTEREST	10,687	0	10,687 12
Total (Acct. 419):	85,103	0	85,103
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	148,384	148,384 13
MISCELLANEOUS NONOPERATING INCOME	6,038	0	6,038 14
SEWER CONNECTION FEES	6,225	0	6,225 15
WATER CONNECTION FEES	2,000	0	2,000 16
Total (Acct. 421):	14,263	148,384	162,647
TOTAL OTHER INCOME:	107,275	148,384	255,659

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(19,279)	██████████	(19,279) 17
NONE	0	0	0 18
Total (Acct. 425):	(19,279)	0	(19,279)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	24,613	24,613 19
NONE	0	0	0 20
Total (Acct. 426):	0	24,613	24,613
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,279)	24,613	5,334

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	54,532	██████████	54,532 21
Total (Acct. 427):	54,532	0	54,532
Amortization of Debt Discount and Expense (428):			
GO 12-98 ISSUE	12,748	██████████	12,748 22
Total (Acct. 428):	12,748	0	12,748
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	67,280	0	67,280
NET INCOME:	155,047	123,771	278,818
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	903,958	4,686,291	5,590,249 27
Total (Acct. 216):	903,958	4,686,291	5,590,249
Balance Transferred from Income (433):			
Derived	155,047	123,771	278,818 28
Total (Acct. 433):	155,047	123,771	278,818
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,059,005	4,810,062	5,869,067

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	388,988	0	0	0	388,988	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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	388,988	0	0	0	388,988	

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	94,958		94,958	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	172,191		172,191	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	267,149	0	267,149	

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 (100)	4,298,570	4,083,034	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,038,298	974,363	2
Net Utility Plant	3,260,272	3,108,671	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,251,525	9,913,828	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,976,735	4,697,981	4
Net Nonutility Property	5,274,790	5,215,847	
Investment in Municipality (123)	0	0	5
Other Investments (124)	218,276	301,823	6
Special Funds (125)	1,048,104	996,617	7
Total Other Property and Investments	6,541,170	6,514,287	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	688,412	610,451	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,573	41,054	11
Other Accounts Receivable (143)	164,508	155,399	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,424	4,057	14
Materials and Supplies (150)	16,790	15,896	15
Prepayments (165)	14,834	14,852	16
Other Current and Accrued Assets (170)	17,262	23,098	17
Total Current and Accrued Assets	957,803	864,807	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,494	38,242	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	128,214	80,300	20
Total Deferred Debits	153,708	118,542	
Total Assets and Other Debits	10,912,953	10,606,307	

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)	3,405,202	3,195,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,869,067	5,590,249	23
Total Proprietary Capital	9,274,269	8,785,451	
LONG-TERM DEBT			
Bonds (221)	1,029,000	1,420,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,029,000	1,420,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	92,142	25,091	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,435	20,048	32
Other Current and Accrued Liabilities (238)	67,469		33
Total Current and Accrued Liabilities	174,046	45,139	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	107,900	8,700	35
Other Deferred Credits (253)	327,738	347,017	36
Total Deferred Credits	435,638	355,717	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,912,953	10,606,307	

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	4,083,034	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)	2,189,314	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,032,444	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	42,508				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	34,304				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,298,570	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 (110.1)	569,311	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	468,987	0	0	0	13
Total Accumulated Provision	1,038,298	0	0	0	
Net Utility Plant	3,260,272	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	524,089				524,089	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,368				47,368	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,754				3,754	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	51,122	0	0	0	51,122	16
Debits during year						17
Book cost of plant retired	5,900				5,900	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,900	0	0	0	5,900	25
Balance end of year (110.1)	569,311	0	0	0	569,311	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	450,274				450,274	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	24,613				24,613	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	24,613	0	0	0	24,613	16
Debits during year						17
Book cost of plant retired	5,900				5,900	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,900	0	0	0	5,900	25
Balance end of year (110.1)	468,987	0	0	0	468,987	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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	6,672,807	76,872	22,151	6,727,528	1
Other (specify):					
NONREGULATED SEWER PLANT - CONTRIB	3,241,021	0	100	3,240,921	2
NONREGULATED SEWER PLANT-CONST. IN		283,076		283,076	3
Total Nonutility Property (121)	9,913,828	359,948	22,251	10,251,525	
Less accum. prov. depr. & amort. (122)	4,697,981	289,884	11,130	4,976,735	4
 Net Nonutility Property	 5,215,847	 70,064	 11,121	 5,274,790	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	11,243	10,804
Sewer utility	5,547	5,092
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	16,790	15,896

**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)				
GO 12-98 ISSUE	12,748	428	25,494	1
NONE				2
Total			25,494	
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	3,195,202	1
Changes during year (explain):		
TAX LEVY	210,000	2
Balance end of year	<u>3,405,202</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 BONDS 7-94	07/01/1994	09/01/2007	6.75%	50,000	1
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	800,000	2
GO NOTES 3-01	03/05/2001	09/01/2010	5.40%	64,000	3
GO BONDS 8-02	08/15/2002	09/01/2007	3.94%	115,000	4
Total Bonds (Account 221):				1,029,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,583	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>7,583</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,264	7
PSC Remainder Assessment	319	8
Other (explain):		
NONE		9
Total payments and other debits	<u>7,583</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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)					
NONE	0			0	1
GO BONDS 3-01	1,440	4,032	4,320	1,152	2
GO REFUNDING NOTES 8-02	2,866	7,267	8,600	1,533	3
GO BONDS 7-94	2,150	5,383	6,450	1,083	4
GO NOTES 12-98	13,592	37,850	40,775	10,667	5
Subtotal	20,048	54,532	60,145	14,435	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	20,048	54,532	60,145	14,435	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	218,276	2
Total (Acct. 124):	218,276	
Special Funds (125):		
JOINT UTILITY SINKING FUND	584,548	3
EQUIPMENT REPLACEMENT FUND	306,189	4
VEHICLE FUND	51,550	5
HEAVY DUTY EQUIPMENT FUND	16,527	6
WR COMM BLDG FUND	89,290	7
Total (Acct. 125):	1,048,104	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,573	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	53,573	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	152,477	13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - SEPTIC PUMPING	12,031	15
Total (Acct. 143):	164,508	
Receivables from Municipality (145):		
RECEIVABLE FROM TOWNS - DELINQUENT SERVICE CHARGES ON TAX ROLL	2,424	16
Total (Acct. 145):	2,424	
Prepayments (165):		
PREPAID INSURANCE	14,834	17
Total (Acct. 165):	14,834	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED PROJECT COSTS	128,214	19
Total (Acct. 183):	128,214	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	327,738	21
NONE		22
Total (Acct. 253):	327,738	

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)	2,169,940	0	0	0	2,169,940	1
Materials and Supplies	11,023	0	0	0	11,023	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	546,700	0	0	0	546,700	4
Customer Advances for Construction	107,900				107,900	5
Regulatory Liability	337,377	0	0	0	337,377	6
NONE					0	7
Average Net Rate Base	1,188,986	0	0	0	1,188,986	
Net Operating Income	95,773	0	0	0	95,773	8
Net Operating Income as a percent of						
Average Net Rate Base	8.06%	N/A	N/A	N/A	8.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	347,017	0	0	0	347,017	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	327,738	0	0	0	327,738	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

Other Current and Accrued Liabilities (238) is an accrual for compensated absences at year-end.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Other Deferred Debits (183) was authorized by the Public Service Commission and is summarized as follows: WW Planning - 18,051; Wal-Mart Extension - 12,727; WTR Planning - 6,670; Well Search - 46,388; Services - 1,564; Connection Fees - 3,000; Sludge Facility - 30,374; WR Extension Project - 9,156; Annexation Costs - 284; Total Other Deferred Debits (183) 128,214. These costs will be capitalized upon project completion.

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.

Account 143 Other accounts receivable is summarized as follows:
Sewer (non-regulated) \$152,477 - This is customer accounts receivable for the non-regulated sewer utility.
Other Accounts Receivable \$12,031 - This is the amount of septic pumping receivable.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	382,401	361,169	1
Total Sales of Water	382,401	361,169	
Other Operating Revenues			
Forfeited Discounts (470)	671	608	2
Miscellaneous Service Revenues (471)	2,540	1,764	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,376	3,320	6
Total Other Operating Revenues	6,587	5,692	
Total Operating Revenues	388,988	366,861	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	30,975	26,528	7
Pumping Expenses (620-625)	38,154	28,038	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	33,783	30,499	10
Customer Accounts Expenses (901-904)	44,876	35,795	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	90,476	92,829	13
Total Operation and Maintenance Expenses	238,264	213,689	
Other Operating Expenses			
Depreciation Expense (403)	47,368	46,743	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	7,583	7,216	16
Total Other Operating Expenses	54,951	53,959	
Total Operating Expenses	293,215	267,648	
NET OPERATING INCOME	95,773	99,213	

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 (either Account 461 or Account 464).
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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	652	19,759	75,396	4
Commercial	429	70,121	152,004	5
Industrial				6
Total Metered Sales to General Customers (461)	1,081	89,880	227,400	
Private Fire Protection Service (462)	23		10,713	7
Public Fire Protection Service (463)	3		96,396	8
Other Sales to Public Authorities (464)	54	30,965	47,892	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,161	120,845	382,401	

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)
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NONE

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 (usually per rate schedule F-1 or Fd-1)	96,396	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	96,396	
Forfeited Discounts (470):		
Customer late payment charges	671	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	671	
Miscellaneous Service Revenues (471):		
RECONNECT FEES	2,540	7
Total Miscellaneous Service Revenues (471)	2,540	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,376	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,376	

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)	29,275	22,440	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	189	3
Maintenance of Water Source Plant (605)	1,700	3,899	4
Total Source of Supply Expenses	30,975	26,528	
PUMPING EXPENSES			
Operation Labor (620)	6,543	5,015	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	26,667	19,605	7
Operation Supplies and Expenses (623)	3,457	2,824	8
Maintenance of Pumping Plant (625)	1,487	594	9
Total Pumping Expenses	38,154	28,038	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	13,572	10,404	14
Operation Supplies and Expenses (641)	3,667	5,760	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,313	4,394	16
Maintenance of Mains (651)	6,769	3,508	17
Maintenance of Services (652)	6,991	2,872	18
Maintenance of Meters (653)	240	2,914	19
Maintenance of Hydrants (654)	231	647	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	33,783	30,499	

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			
Meter Reading Labor (901)	15,029	11,527	22
Accounting and Collecting Labor (902)	26,645	20,924	23
Supplies and Expenses (903)	3,202	3,344	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	44,876	35,795	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,019	19,336	27
Office Supplies and Expenses (921)	4,620	4,439	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	2,865	6,911	30
Property Insurance (924)	12,471	12,018	31
Injuries and Damages (925)	2,900	1,840	32
Employee Pensions and Benefits (926)	34,281	39,284	33
Regulatory Commission Expenses (928)	0	2,639	34
Miscellaneous General Expenses (930)	2,154	1,144	35
Transportation Expenses (933)	6,924	5,218	36
Maintenance of General Plant (935)	242	0	37
Total Administrative and General Expenses	90,476	92,829	
Total Operation and Maintenance Expenses	238,264	213,689	

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	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		7,264	6,929	3
PSC Remainder Assessment		319	287	4
Other (specify): NONE			0	5
Total tax expense		7,583	7,216	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,778	0	
PUMPING PLANT			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	113,885		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
Total Pumping Plant	135,979	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			21,691 4
Structures and Improvements (311)			38,657 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			100,962 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			6,468 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	167,778
PUMPING PLANT			
Land and Land Rights (320)			2,277 12
Structures and Improvements (321)			10,119 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			113,885 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,698 20
Total Pumping Plant	0	0	135,979
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,424		24
Structures and Improvements (341)	7,314		25
Distribution Reservoirs and Standpipes (342)	459,889		26
Transmission and Distribution Mains (343)	739,124	15,877	27
Fire Mains (344)	0		28
Services (345)	116,049	1,931	29
Meters (346)	147,094	7,398	30
Hydrants (348)	63,641		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,551,535	25,206	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	199,596		34
Office Furniture and Equipment (391)	16,784	669	35
Computer Equipment (391.1)	10,651		36
Transportation Equipment (392)	43,168		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,107	1,510	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,826	17,263	41
Communication Equipment (397)	1,267		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,875		44
Other Tangible Property (399)	0		45
Total General Plant	295,274	19,442	
Total utility plant in service directly assignable	2,150,566	44,648	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,150,566	44,648	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			18,424 24
Structures and Improvements (341)			7,314 25
Distribution Reservoirs and Standpipes (342)			459,889 26
Transmission and Distribution Mains (343)	2,008		752,993 27
Fire Mains (344)			0 28
Services (345)	625		117,355 29
Meters (346)	3,017		151,475 30
Hydrants (348)	250		63,391 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,900	0	1,570,841
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			199,596 34
Office Furniture and Equipment (391)			17,453 35
Computer Equipment (391.1)			10,651 36
Transportation Equipment (392)			43,168 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			21,617 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			19,089 41
Communication Equipment (397)			1,267 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,875 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	314,716
Total utility plant in service directly assignable	5,900	0	2,189,314
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,900	0	2,189,314

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,495,489	90,506	27
Fire Mains (344)	0		28
Services (345)	267,545	39,089	29
Meters (346)	0		30
Hydrants (348)	126,926	18,789	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,889,960	148,384	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,889,960	148,384	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,889,960	148,384	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	4,100		1,581,895 27
Fire Mains (344)			0 28
Services (345)	1,300		305,334 29
Meters (346)			0 30
Hydrants (348)	500		145,215 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,900	0	2,032,444
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	5,900	0	2,032,444
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,900	0	2,032,444

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			11,380	11,380	1
February			11,530	11,530	2
March			11,165	11,165	3
April			10,555	10,555	4
May			13,515	13,515	5
June			17,800	17,800	6
July			22,045	22,045	7
August			19,770	19,770	8
September			16,140	16,140	9
October			11,835	11,835	10
November			10,465	10,465	11
December			11,125	11,125	12
Total annual pumpage	0	0	167,325	167,325	
Less: Water sold				120,845	13
Volume pumped but not sold				46,480	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				9,694	16
Volume related to equipment/system malfunction				1,371	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,065	19
Volume pumped but unaccounted for				35,415	20
Percent of water lost				21%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,020	24
Date of maximum: 7/1/2006					25
Cause of maximum:					26
Peak time for tourists in the area					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				200	27
Date of minimum: 11/4/2006					28
Total KWH used for pumping for the year				218,248	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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
622 CEDAR STREET	4	90	20	1,332,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	9 10
Year Installed	1963	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

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 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1963	1994	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	170	170	9 10
Total capacity in gallons (actual)	75,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	280	0	0	0	280	1
M	D	1.500	220	0	0	0	220	2
M	D	2.000	832	0	0	0	832	3
M	D	4.000	2,914	0	0	0	2,914	4
M	D	6.000	44,475	288	0	0	44,763	5
P	D	6.000	120	0	0	0	120	6
M	D	8.000	46,778	3,265	330	0	49,713	7
M	D	10.000	14,134	0	0	0	14,134	8
M	D	12.000	2,268	0	0	0	2,268	9
Total Within Municipality			112,021	3,553	330	0	115,244	
Total Utility			112,021	3,553	330	0	115,244	

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	628	2	3	0	627		1
M	1.000	228	48	2	0	274	4	2
M	1.500	53	0	0	0	53		3
M	2.000	39	1	0	0	40		4
M	3.000	2	0	0	0	2		5
M	4.000	6	0	0	0	6		6
M	6.000	13	1	0	0	14		7
M	8.000	1	0	0	0	1		8
Total Utility		970	52	5	0	1,017	4	

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.

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	1,041	48	41	0	1,048	119	1
1.000	69	8	0	3	80	27	2
1.500	66	3	0	5	74	11	3
2.000	42	0	0	5	47	9	4
3.000	5	0	0	1	6	1	5
4.000	3	0	0	0	3	2	6
6.000	1	0	0	0	1	1	7
8.000	1	0	0	0	1	1	8
10.000	1	0	0	0	1	1	9
Total:	1,229	59	41	14	1,261	172	

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	690	309	0	25	0	24	1,048	1
1.000	2	65	0	8	0	5	80	2
1.500	1	60	0	8	1	4	74	3
2.000	0	26	0	15	2	4	47	4
3.000	0	4	0	1	1	0	6	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	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	693	465	0	60	6	37	1,261	

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	174	7	1		180	2
Total Fire Hydrants	174	7	1	0	180	
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:	180
Number of distribution system valves end of year:	271
Number of distribution valves operated during year:	163

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- Account 622 Fuel or Power Purchased for Pumping - increase in fuel costs and kwh used for pumping
- Account 926 Employee Pensions and Benefits - changed insurance provider which lowered premiums
- Account 600 Operation Labor - increase related to compensated absences accrual of \$6,198 recorded in 2006.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The district paid for the replacement of 288' of 6" main and this is reflected on schedule W-8. Customers financed the 3265' of 8" main in 2006 and this is reflected on schedule W-10

Water Services (Page W-18)

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

- 1 - 2" was paid for by the developer and this is reflected on Schedule W-10.
- 1 - 6" was paid for by the customer and this is reflected on Schedule W-10.
- 48 - 1" were paid for by the customer and this is reflected on Schedule W-10.
- 2 - 3/4" were paid for by the District and this is reflected on Schedule W-8.

Meters (Page W-19)

Explain all reported adjustments.

The adjustments are due to an error in stock meter count.

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 - all station meters are being tested every two years.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	819,113	769,646	1
Total Sewage Operating Revenues	819,113	769,646	
Other Operating Revenues			
Forfeited Discounts (631)	1,695	1,699	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)	160	120	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	1,855	1,819	
Total Operating Revenues	820,968	771,465	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	188,124	192,573	8
Maintenance Expenses (831-834)	155,120	138,867	9
Customer Accounting & Collection Expenses (840-843)	34,940	27,357	10
Administrative and General Expenses (850-857)	128,063	130,739	11
Total Operation and Maintenance Expenses	506,247	489,536	
Other Operating Expenses			
Depreciation Expense (403)	293,639	291,001	12
Amortization Expense (404)	0	0	13
Taxes (408)	13,173	12,685	14
Total Other Operating Expenses	306,812	303,686	
Total Operating Expenses	813,059	793,222	
NET OPERATING INCOME	7,909	(21,757)	

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			

NONE

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)
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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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,695	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,695	
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):		
SLUDGE LOADING FEES	160	6
Total Miscellaneous Operating Revenues (635)	160	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

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)	27,797	21,188	1
Power and Fuel for Pumping (821)	12,978	12,284	2
Power and Fuel for Aeration Equipment (822)	69,286	70,248	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	18,051	33,192	5
Sludge Conditioning Chemicals (825)	32,555	27,837	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	16,550	18,592	8
Transportation Expenses (828)	10,907	9,232	9
Rents (829)	0	0	10
Total Operation Expenses	188,124	192,573	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	23,991	15,196	11
Maintenance of Collection System Pumping Equipment (832)	22,903	25,231	12
Maintenance of Treatment and Disposal Plant Equipment (833)	105,896	98,158	13
Maintenance of General Plant Structures and Equipment (834)	2,330	282	14
Total Maintenance Expenses	155,120	138,867	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	23,281	18,377	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	11,659	8,980	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	34,940	27,357	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	28,731	22,901	19
Office Supplies and Expenses (851)	6,239	5,973	20
Outside Services Employed (852)	2,956	3,964	21
Insurance Expense (853)	15,370	13,857	22
Employees Pensions and Benefits (854)	67,431	77,163	23

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	7,336	6,881	25
Rents (857)	0	0	26
Total Administrative and General Expenses	128,063	130,739	
 Total Operation and Maintenance Expenses	506,247	489,536	

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		13,173	12,685	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		13,173	12,685	

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 \$50,000. 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	8,464		5
Service Connections, Traps, and Accessories (312)	185,870	1,905	6
Collecting Mains and Accessories (313)	1,289,824		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	333,586		9
Other Collecting System Equipment (316)	396		10
Total Collection System	1,818,290	1,905	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	150,823	5,197	13
Electric Pumping Equipment (323)	360,751		14
Other Power Pumping Equipment (324)	22,152		15
Miscellaneous Pumping Equipment (325)	1,846		16
Total Collection System Pumping Installations	583,342	5,197	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	1,158,250		18
Preliminary Treatment Equipment (332)	195,198		19
Primary Treatment Equipment (333)	123,978	8,317	20
Secondary Treatment Equipment (334)	674,117		21
Advanced Treatment Equipment (335)	32,270	13,489	22
Chlorination Equipment (336)	127,172		23
Sludge Treatment and Disposal Equipment (337)	1,081,049	1,809	24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			8,464	5
Service Connections, Traps, and Accessories (312)			187,775	6
Collecting Mains and Accessories (313)			1,289,824	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			333,586	9
Other Collecting System Equipment (316)			396	10
Total Collection System	0	0	1,820,195	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			156,020	13
Electric Pumping Equipment (323)			360,751	14
Other Power Pumping Equipment (324)			22,152	15
Miscellaneous Pumping Equipment (325)			1,846	16
Total Collection System Pumping Installations	0	0	588,539	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			1,158,250	18
Preliminary Treatment Equipment (332)			195,198	19
Primary Treatment Equipment (333)			132,295	20
Secondary Treatment Equipment (334)			674,117	21
Advanced Treatment Equipment (335)			45,759	22
Chlorination Equipment (336)			127,172	23
Sludge Treatment and Disposal Equipment (337)			1,082,858	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26

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 \$50,000. 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	20,708		27
Other Treatment and Disposal Plant Equipment (341)	47,329		28
Total Treatment and Disposal Plant	3,801,834	23,615	
GENERAL PLANT			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	123,974		30
Office Furniture and Equipment (372)	19,212	669	31
Computer Equipment (372.1)	8,345		32
Transportation Equipment (373)	42,938		33
Other General Equipment (379)	265,753	45,486	34
Other Tangible Property (390)	0		35
Total General Plant	461,173	46,155	
Total utility plant in service directly assignable	6,664,639	76,872	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,664,639	76,872	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			20,708 27
Other Treatment and Disposal Plant Equipment (341)			47,329 28
Total Treatment and Disposal Plant	0	0	3,825,449
GENERAL PLANT			
Land and Land Rights (370)			951 29
Structures and Improvements (371)			123,974 30
Office Furniture and Equipment (372)			19,881 31
Computer Equipment (372.1)			8,345 32
Transportation Equipment (373)			42,938 33
Other General Equipment (379)	22,151		289,088 34
Other Tangible Property (390)			0 35
Total General Plant	22,151	0	485,177
Total utility plant in service directly assignable	22,151	0	6,719,360
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	22,151	0	6,719,360

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 \$50,000. 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	5,310		5
Service Connections, Traps, and Accessories (312)	123,630		6
Collecting Mains and Accessories (313)	847,247		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	224,489		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,200,676	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	97,833		13
Electric Pumping Equipment (323)	224,893		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	322,726	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	541,540		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	422,954		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	674,507		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			5,310 5
Service Connections, Traps, and Accessories (312)			123,630 6
Collecting Mains and Accessories (313)			847,247 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			224,489 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	1,200,676
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			97,833 13
Electric Pumping Equipment (323)			224,893 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	322,726
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			541,540 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			422,954 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			674,507 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**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 \$50,000. 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,639,001	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,236		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	1,382		34
Other Tangible Property (390)	0		35
Total General Plant	78,618	0	
Total utility plant in service directly assignable	3,241,021	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	3,241,021	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	1,639,001
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			77,236 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)	100		1,282 34
Other Tangible Property (390)			0 35
Total General Plant	100	0	78,518
Total utility plant in service directly assignable	100	0	3,240,921
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	100	0	3,240,921

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	3	1	0	0	4		1
Sewer	2.000	29	1	0	0	30		2
Sewer	4.000	983	3	0	0	986		3
Sewer	6.000	60	0	0	0	60		4
Sewer	8.000	7	0	0	0	7		5
Total Utility		1,082	5	0	0	1,087	0	

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	0	0	0	7,240	1
4.000	4,261	0	0	0	4,261	2
6.000	1,102	0	0	0	1,102	3
8.000	67,819	0	0	0	67,819	4
10.000	10,691	0	0	0	10,691	5
12.000	2,622	0	0	0	2,622	6
Total Utility	93,735	0	0	0	93,735	

SEWER OPERATING SECTION FOOTNOTES

NONE