



3015 (02-02-05)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

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: THORP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RANDALL REEG

Title: CITY ADMINISTRATOR

Office Address:

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

E-mail Address: administrator@cityofthorp.com

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: RAY STROINSK

Title: BOARD MEMBER

Office Address:

P.O. BOX 334

THORP, WI 54771

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

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: Jon.Trautman@schencksolutions.com

Date of most recent audit report: 3/8/2006

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: KEITH SEAMAN

Title: WASTEWATER TREATMENT PLANT OPERATOR

Office Address: CITY OF THORP
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

E-mail Address:

Name: ROGER C KELL

Title: WATER UTILITY OPERATOR

Office Address: CITY OF THORP
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

E-mail Address:

Name: TIMOTHY J. MCCREDDEN

Title: DIRECTOR OF PUBLIC WORKS

Office Address: CITY OF THO
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

E-mail Address:

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:

MS LAURIE NOLECHEK, MEMBER

MR RAY STROINSKI, MEMBER

Is sewer service rendered by the utility? YES

IDENTIFICATION AND OWNERSHIP

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

Date of Ordinance: 4/10/1961

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:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

THERE ARE NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	440,386	438,156	1
Operating Expenses:			
Operation and Maintenance Expense (401)	259,415	228,776	2
Depreciation Expense (403)	54,643	56,584	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,842	57,362	5
Total Operating Expenses	364,900	342,722	
Net Operating Income	75,486	95,434	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	75,486	95,434	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,518	627	7
Nonoperating Rental Income (418)	6,615	4,930	8
Interest and Dividend Income (419)	9,983	7,984	9
Miscellaneous Nonoperating Income (421)	39,706	348,551	10
Total Other Income	57,822	362,092	
Total Income	133,308	457,526	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(36,710)	(36,710)	11
Other Income Deductions (426)	21,137	22,293	12
Total Miscellaneous Income Deductions	(15,573)	(14,417)	
Income Before Interest Charges	148,881	471,943	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	27,969	35,441	13
Amortization of Debt Discount and Expense (428)	25,600	25,600	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	25,802	28,465	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	79,371	89,506	
Net Income	69,510	382,437	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,845,722	1,339,495	19
Balance Transferred from Income (433)	69,510	382,437	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(33,109)	(123,790)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,948,341	1,845,722	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	440,386		440,386	1
Total (Acct. 400):	440,386	0	440,386	
Operation and Maintenance Expense (401):				
Derived	259,415		259,415	2
Total (Acct. 401):	259,415	0	259,415	
Depreciation Expense (403):				
Derived	54,643		54,643	3
Total (Acct. 403):	54,643	0	54,643	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	50,842		50,842	5
Total (Acct. 408):	50,842	0	50,842	
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:	75,486	0	75,486	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,518		1,518	8
Total (Acct. 415-416):	1,518	0	1,518	
Nonoperating Rental Income (418):				
RENT OF PROPERTY HELD FOR FUTURE USE	6,615		6,615	9
Total (Acct. 418):	6,615	0	6,615	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS - WATER	1,432	0	1,432	10
INTEREST ON INVESTMENTS - NONREGULATED SEWER	8,551	0	8,551	11
Total (Acct. 419):	9,983	0	9,983	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	█	2,000	2,000 12
NON REGULATED SEWER	37,706	0	37,706 13
Total (Acct. 421):	37,706	2,000	39,706
TOTAL OTHER INCOME:	55,822	2,000	57,822

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,340)	█	(5,340) 14
DEREGULATED SEWER REGULATORY LIABILITY AMORT	(31,370)	0	(31,370) 15
Total (Acct. 425):	(36,710)	0	(36,710)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	21,137	21,137 16
NONE	0	0	0 17
Total (Acct. 426):	0	21,137	21,137
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(36,710)	21,137	(15,573)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	27,969	█	27,969 18
Total (Acct. 427):	27,969	0	27,969
Amortization of Debt Discount and Expense (428):			
AMORTIZED DEBT EXPENSE - WATER	9,000	█	9,000 19
AMORTIZED DEBT EXPENSE - NON-REGULATED SEWER	16,600	█	16,600 20
Total (Acct. 428):	25,600	0	25,600
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	25,802	█	25,802 22
Total (Acct. 430):	25,802	0	25,802
Other Interest Expense (431):			
Derived	0	█	0 23
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	79,371	0	79,371
NET INCOME:	88,647	(19,137)	69,510
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(342,490)	2,188,212	1,845,722 25
Total (Acct. 216):	(342,490)	2,188,212	1,845,722
Balance Transferred from Income (433):			
Derived	88,647	(19,137)	69,510 26
Total (Acct. 433):	88,647	(19,137)	69,510
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	(33,109)		(33,109) 29
Total (Acct. 436)--Debit:	(33,109)	0	(33,109)
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(220,734)	2,169,075	1,948,341

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	571		947		1,518	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	571	0	947	0	1,518	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	440,386	0	0	0	440,386	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (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	440,386	0	0	0	440,386	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,465,419	3,464,567	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	702,295	627,307	2
Net Utility Plant	2,763,124	2,837,260	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,387,313	3,345,247	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,197,368	1,109,473	4
Net Nonutility Property	2,189,945	2,235,774	
Investment in Municipality (123)	0	0	5
Other Investments (124)	541	0	6
Special Funds (125)	186,761	219,870	7
Total Other Property and Investments	2,377,247	2,455,644	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	173,366	176,956	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	75,396	77,075	11
Other Accounts Receivable (143)	70,479	73,130	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	17,505	17,075	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	336,746	344,236	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	82,653	108,253	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	69,070	20
Total Deferred Debits	82,653	177,323	
Total Assets and Other Debits	5,559,770	5,814,463	

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)	784,293	784,293	21
Appropriated Earned Surplus (215)	186,761	219,870	22
Unappropriated Earned Surplus (216)	1,948,341	1,845,722	23
Total Proprietary Capital	2,919,395	2,849,885	
LONG-TERM DEBT			
Bonds (221)	1,372,860	1,482,280	24
Advances from Municipality (223)	549,479	623,145	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,922,339	2,105,425	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,973	6,695	28
Payables to Municipality (233)	38,827	147,563	29
Customer Deposits (235)	1,435	1,635	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	20,901	28,516	32
Other Current and Accrued Liabilities (238)	10,860	13,994	33
Total Current and Accrued Liabilities	93,996	198,403	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	624,040	660,750	36
Total Deferred Credits	624,040	660,750	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,559,770	5,814,463	

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	3,464,567	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 (100.1)	2,426,864	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,038,555	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,465,419	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)	529,981	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	172,314	0	0	0	12
Total Accumulated Provision	702,295	0	0	0	
Net Utility Plant	2,763,124	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)	476,130				476,130	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,643				54,643	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,958				1,958	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	56,601	0	0	0	56,601	16
Debits during year						17
Book cost of plant retired	2,750				2,750	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,750	0	0	0	2,750	25
Balance end of year (110.1)	529,981	0	0	0	529,981	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)	151,177				151,177	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	21,137				21,137	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	21,137	0	0	0	21,137	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	172,314	0	0	0	172,314	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	1,337,325	42,066		1,379,391	1
Other (specify):					
NONREGULATED SEWER PLANT - CONTRIBI	1,878,934			1,878,934	2
NONREGULATED SEWER PLANT - FUTURE I	128,988			128,988	3
Total Nonutility Property (121)	3,345,247	42,066	0	3,387,313	
Less accum. prov. depr. & amort. (122)	1,109,473	87,895		1,197,368	4
 Net Nonutility Property	 2,235,774	 (45,829)	 0	 2,189,945	

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	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 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	15,605	15,310
Sewer utility	1,900	1,765
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	17,505	17,075

**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)				
2004 GO REFUND ISSUE	3,500	428	28,652	1
SAFE DRINKING WATER LOAN	7,250	428	9,550	2
TAXABLE REFUNDING BONDS	14,850	428	44,451	3
Total			82,653	
Unamortized premium on debt (251)				
NONE				4
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	784,293	1
Changes during year (explain):		2
Balance end of year	<u>784,293</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)	
TAXABLE REFUNDING BONDS	03/30/2005	03/01/2009	4.40%	250,000	1
SAFE DRINKING WATER LOAN	04/27/2005	05/01/2024	1.42%	1,122,860	2
Total Bonds (Account 221):				1,372,860	

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 (223)					
CITY ADVANCE	10/19/2001	12/31/2006	5.00%	0	1
PROMISSORY NOTE	04/28/1998	05/15/2007	4.82%	10,740	2
PROMISSORY NOTE	05/12/2003	05/14/2013	3.60%	169,754	3
STATE TRUST FUND	09/29/1997	03/15/2017	6.75%	81,855	4
STATE TRUST FUND	04/01/1998	03/15/2018	6.75%	15,298	5
STATE TRUST FUND	07/30/2004	03/15/2020	5.00%	224,976	6
CITY ADVANCE	10/12/1992	12/31/2008	2.50%	46,856	7
Total for Account 223				549,479	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	50,842	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	50,842	
Taxes paid during year:		
County, state and local taxes	49,860	6
Social Security taxes	813	7
PSC Remainder Assessment	169	8
Other (explain):		
NONE		9
Total payments and other debits	50,842	
Balance end of year	0	

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)					
3/30/05 TAXABLE REFUNDING BONDS	10,193	11,723	18,133	3,783	1
4/27/05 SAFE DRINKING WATER LOAN	2,784	16,192	16,320	2,656	2
Subtotal	12,977	27,915	34,453	6,439	
Advances from Municipality (223)					
NONE	0			0	3
4/28/98 PROMISSORY NOTE	410	1,120	1,424	106	4
4/1/98 STATE TRUST FUND	861	1,045	1,088	818	5
2001 CITY ADVANCE	0	147	147	0	6
9/29/97 STATE TRUST FUND	4,637	5,635	5,898	4,374	7
7/30/04 STATE TRUST FUND	9,342	11,322	11,755	8,909	8
5/12/03 PROMISSORY NOTE	289	6,533	6,567	255	9
Subtotal	15,539	25,802	26,879	14,462	
Other long-Term Debt (224)					
DEBT PROCESSING FEES	0	54	54	0	10
Subtotal	0	54	54	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	28,516	53,771	61,386	20,901	

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	541	2
Total (Acct. 124):	541	
Special Funds (125):		
BOND RESERVE/REDEMPTION/REPLACEMENT	186,761	3
Total (Acct. 125):	186,761	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	75,396	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	75,396	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	70,479	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	70,479	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

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)	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR OPERATING EXPENSES	38,827	16
Total (Acct. 233):	38,827	
Other Deferred Credits (253):		
Regulatory Liability	90,770	17
REGULATORY LIABILITY NONREGULATED SEWER	533,270	18
Total (Acct. 253):	624,040	

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 (100.1)	2,427,438	0	0	0	2,427,438	1
Materials and Supplies	15,457	0	0	0	15,457	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	503,055	0	0	0	503,055	4
Customer Advances for Construction					0	5
Regulatory Liability	93,440	0	0	0	93,440	6
					0	7
Average Net Rate Base	1,846,400	0	0	0	1,846,400	
Net Operating Income	75,486	0	0	0	75,486	8
Net Operating Income as a percent of Average Net Rate Base	4.09%	N/A	N/A	N/A	4.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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	1.8	1
Electric		2
Gas		3
Sewer		4

**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	96,110	0	0	0	96,110	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,340	0	0	0	5,340	3
Other (specify):					0	4
Balance End of Year	90,770	0	0	0	90,770	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

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

Interest accrued is for debt processing fees, therefore no principal amount for the other long-term debt for (224) is shown.

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 Other Accounts Receivable - Non regulated sewer customer accounts receivable 70,479

Account 233 Payable to Municipality - For operating expenses 38,827

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	434,755	432,271	1
Total Sales of Water	434,755	432,271	
Other Operating Revenues			
Forfeited Discounts (470)	3,049	2,388	2
Other Water Revenues (474)	2,582	3,497	3
Total Other Operating Revenues	5,631	5,885	
Total Operating Revenues	440,386	438,156	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	213,190	170,991	4
General Operating Expenses (680-690)	46,225	57,785	5
Total Operation and Maintenance Expenses	259,415	228,776	
Other Operating Expenses			
Depreciation Expense (403)	54,643	56,584	6
Amortization Expense (404)	0	0	7
Taxes (408)	50,842	57,362	8
Total Other Operating Expenses	105,485	113,946	
Total Operating Expenses	364,900	342,722	
NET OPERATING INCOME	75,486	95,434	

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	5	50	744	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	50	744	
Metered Sales to General Customers (461)				
Residential	655	22,132	202,478	4
Commercial	118	10,739	70,202	5
Industrial	11	1,093	7,861	6
Total Metered Sales to General Customers (461)	784	33,964	280,541	
Private Fire Protection Service (462)	3		4,212	7
Public Fire Protection Service (463)	1		134,480	8
Other Sales to Public Authorities (464)	13	1,865	14,778	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	806	35,879	434,755	

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	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	134,480	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)	134,480	
Forfeited Discounts (470):		
Customer late payment charges	3,049	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,049	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,998	7
Other (specify): RECONNECT FEES	584	8
Total Other Water Revenues (474)	2,582	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	41,902	38,712	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	13,710	10,396	3
Chemicals (630)	19,818	24,294	4
Supplies and Expenses (640)	9,799	16,770	5
Repairs of Water Plant (650)	124,899	74,053	6
Transportation Expenses (660)	3,062	6,766	7
Total Plant Operation and Maintenance Expenses	213,190	170,991	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	19,903	21,017	8
Office Supplies and Expenses (681)	942	2,232	9
Outside Services Employed (682)	3,800	5,355	10
Insurance Expense (684)	4,975	7,304	11
Employees Pensions and Benefits (686)	16,605	21,773	12
Regulatory Commission Expenses (688)	0	104	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	46,225	57,785	
Total Operation and Maintenance Expenses	259,415	228,776	

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		49,860	52,800	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		514	497	2
Net property tax equivalent		49,346	52,303	
Social Security		1,327	4,782	3
PSC Remainder Assessment		169	277	4
Other (specify): NONE		0	0	5
Total tax expense		50,842	57,362	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173663				3
County tax rate	mills		6.890629				4
Local tax rate	mills		5.753197				5
School tax rate	mills		7.421954				6
Voc. school tax rate	mills		1.550876				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.790319				10
Less: state credit	mills		1.228772				11
Net tax rate	mills		20.561547				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.753197				14
Combined School Tax Rate	mills		8.972830				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.726027				17
Total Tax Rate	mills		21.790319				18
Ratio of Local and School Tax to Total	dec.		0.675806				19
Total tax net of state credit	mills		20.561547				20
Net Local and School Tax Rate	mills		13.895616				21
Utility Plant, Jan. 1	\$	3,464,567	3,464,567				22
Materials & Supplies	\$	15,310	15,310				23
Subtotal	\$	3,479,877	3,479,877				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,479,877	3,479,877				26
Assessment Ratio	dec.		1.031130				27
Assessed Value	\$	3,588,206	3,588,206				28
Net Local & School Rate	mills		13.895616				29
Tax Equiv. Computed for Current Year	\$	49,860	49,860				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	49,860					34

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 account 372.1, 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)	73,827		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)	438,628		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	515,085	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	70,477		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	108,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	179,425	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)			73,827	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)			438,628	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,630	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	515,085	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			70,477	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			108,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	179,425	
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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	8,210		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	257,528		26
Transmission and Distribution Mains (343)	1,154,364		27
Fire Mains (344)	0		28
Services (345)	86,221		29
Meters (346)	71,776	1,602	30
Hydrants (348)	87,092		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,665,191	1,602	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,236		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	600		36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,544		38
Other Tangible Property (390)	0		39
Total General Plant	68,311	0	
Total utility plant in service directly assignable	2,428,012	1,602	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,428,012	1,602	

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)			8,210 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			257,528 26
Transmission and Distribution Mains (343)			1,154,364 27
Fire Mains (344)			0 28
Services (345)			86,221 29
Meters (346)	2,750		70,628 30
Hydrants (348)			87,092 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,750	0	1,664,043
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,236 34
Office Furniture and Equipment (372)			923 35
Computer Equipment (372.1)			600 36
Transportation Equipment (373)			60,008 37
Other General Equipment (379)			5,544 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	68,311
Total utility plant in service directly assignable	2,750	0	2,426,864
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,750	0	2,426,864

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 account 372.1, 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)	30,000		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)	312,363		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	342,363	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)	22,033		23
Total Water Treatment Plant	22,033	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)			30,000	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)			312,363	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	342,363	
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)			22,033	23
Total Water Treatment Plant	0	0	22,033	

**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 account 372.1, 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)	139,380		26
Transmission and Distribution Mains (343)	455,813		27
Fire Mains (344)	0		28
Services (345)	66,018	2,000	29
Meters (346)	0		30
Hydrants (348)	10,948		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	672,159	2,000	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,036,555	2,000	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,036,555	2,000	

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)			139,380 26
Transmission and Distribution Mains (343)			455,813 27
Fire Mains (344)			0 28
Services (345)			68,018 29
Meters (346)			0 30
Hydrants (348)			10,948 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	674,159
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,038,555
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,038,555

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			3,262	3,262	1
February			2,875	2,875	2
March			3,435	3,435	3
April			3,152	3,152	4
May			3,536	3,536	5
June			3,824	3,824	6
July			3,811	3,811	7
August			3,281	3,281	8
September			3,118	3,118	9
October			4,419	4,419	10
November			3,320	3,320	11
December			3,264	3,264	12
Total annual pumpage	0	0	41,297	41,297	
Less: Water sold				35,879	13
Volume pumped but not sold				5,418	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				1,351	16
Volume related to equipment/system malfunction				207	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,558	19
Volume pumped but unaccounted for				3,860	20
Percent of water lost				9%	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.)				312	24
Date of maximum: 10/31/2006					25
Cause of maximum:					26
fill tower					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	27
Date of minimum: 2/14/2006					28
Total KWH used for pumping for the year				133,215	29
If water is purchased: Vendor Name: NA					30
Point of Delivery: NA					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)	
WEST PROSPECT STREET	10	44	8	0	No	1
SOUTH ADAMS STREET	11	112	8	24,000	Yes	2
SOUTH WILSON	12	242	8	24,000	Yes	3
GORMAN AVE	13	40	12	45,000	Yes	4
GORMAN AVE	14	40	12	45,000	Yes	5
EAST NYE STREET	4	80	8	34,000	Yes	6
NORTH ADAMS STREET	5	72	6	18,000	Yes	7
SOUTH CHURCH STREET	9	350	8	43,000	Yes	8

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	11	12	13	1
Location	SOUTH ADAMS STREET	SOUTH WILSON	GORMAN AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1999	1995	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	32	35	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GOULDS	9 10
Year Installed	1999	1990	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14	4	5	14
Location	GORMAN AVE	EAST NYE STREET	NORTH ADAMS STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	18
Year Installed	2004	1999	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	150	44	22	21
Pump Motor or Standby Engine Mfr	GOULDS	FRANKLIN	FRANKLIN	22 23
Year Installed	2004	1999	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	5	3	26

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	9		1
Location	SOUTH CHURCH STREET		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	JACUZZI		5
Year Installed	1995		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	65		8
Pump Motor or Standby Engine Mfr	FRANKLIN		10
Year Installed	1990		11
Type	ELECTRIC		12
Horsepower	10		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
Year Installed			23
Type			24
Horsepower			25
			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	TOWER 1	TOWER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1967	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	25	6
Total capacity in gallons (actual)	150,000	240,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

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	4.000	11,204	0	0	0	11,204	1
P	S	4.000	1,681	0	0	0	1,681	2
M	D	6.000	46,912	0	0	0	46,912	3
P	D	6.000	3,167	0	0	0	3,167	4
M	D	8.000	9,257	0	0	0	9,257	5
M	D	12.000	6,893	0	0	0	6,893	6
P	T	12.000	2,475	0	0	0	2,475	7
Total Within Municipality			81,589	0	0	0	81,589	
P	S	4.000	6,474	0	0	0	6,474	8
P	T	12.000	8,405	0	0	0	8,405	9
Total Outside of Municipality			14,879	0	0	0	14,879	
Total Utility			96,468	0	0	0	96,468	

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	343	0	0	0	343		1
L	0.750	297	0	0	0	297		2
M	1.000	106	2	0	0	108		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	5	0	0	0	5		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
M	6.000	2	0	0	0	2		9
M	8.000	3	0	0	0	3		10
Total Utility		769	2	0	0	771	0	

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	344	18	0	0	362	93	1
0.750	449	0	32	0	417	28	2
1.000	30	0	0	0	30	0	3
1.250	6	0	0	0	6	0	4
1.500	4	0	0	0	4	0	5
2.000	11	0	0	0	11	2	6
3.000	5	0	0	0	5	3	7
Total:	849	18	32	0	835	126	

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	317	30	3	3	0	9	362	1
0.750	334	59	2	1	0	21	417	2
1.000	0	14	4	4	0	8	30	3
1.250	0	4	1	0	0	1	6	4
1.500	0	1	0	1	0	2	4	5
2.000	0	9	1	1	0	0	11	6
3.000	0	1	0	3	0	1	5	7
Total:	651	118	11	13	0	42	835	

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	2				2	1
Within Municipality	129				129	2
Total Fire Hydrants	131	0	0	0	131	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	120
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474) - Return on meters charged to sewer.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Supplies and expenses (640) - There were fewer projects in 2006 and fewer supplies were purchased as a result.

Repairs of Water Plant (650) - The Water Tower was painted in 2006 which accounts for the total increase in expenses.

Tranportation Expenses (660) - There was a change in the transportation services charged the utility by the city in 2006 resulting in less expenses.

Insurance Expenses (684) - The insurance costs for the decreased due to lower premiums.

Employee Pensions and Benefits (686) - The utility reviewed the method used to allocate pensions and benefits and this resulted in lower pensions and benefits expenses in 2006.

Water Services (Page W-18)

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

2 - 1" services were added in 2006 and they were financed by the customers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are none.

Meters (Page W-19)

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

Utility will be continuing to test meters on a yearly basis and attempt to meet the required 10 year testing requirement.

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	292,840	311,916	1
Total Sewage Operating Revenues	292,840	311,916	
Other Operating Revenues			
Forfeited Discounts (631)	2,653	2,221	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)	871	650	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	3,524	2,871	
Total Operating Revenues	296,364	314,787	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	108,342	101,460	8
Maintenance Expenses (831-834)	10,155	12,120	9
Customer Accounting & Collection Expenses (840-843)	21,241	20,933	10
Administrative and General Expenses (850-857)	31,531	28,682	11
Total Operation and Maintenance Expenses	171,269	163,195	
Other Operating Expenses			
Depreciation Expense (403)	37,807	35,528	12
Amortization Expense (404)	0	0	13
Taxes (408)	1,391	4,194	14
Total Other Operating Expenses	39,198	39,722	
Total Operating Expenses	210,467	202,917	
NET OPERATING INCOME	85,897	111,870	

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				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	646	21,741	169,775	5
Commercial Revenues	114	10,601	64,286	6
Industrial Revenues	12	1,093	6,768	7
Revenues from Public Authorities	10	1,302	8,254	8
Total Measured Service to General Customers (622)	782	34,737	249,083	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)	8	1,627	43,757	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	790	36,364	292,840	

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	2,653	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,653	
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):		
SEPTIC HAUL FEES	871	6
Total Miscellaneous Operating Revenues (635)	871	
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	33,015	32,427	1
Power and Fuel for Pumping (821)	29,318	27,122	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	18,123	12,250	7
Other Operating Supplies and Expenses (827)	24,726	24,201	8
Transportation Expenses (828)	3,160	5,460	9
Rents (829)	0	0	10
Total Operation Expenses	108,342	101,460	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	4,389	5,146	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,766	6,974	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
Total Maintenance Expenses	10,155	12,120	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	19,904	19,899	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	1,337	1,034	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	21,241	20,933	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	0	0	19
Office Supplies and Expenses (851)	1,080	2,746	20
Outside Services Employed (852)	9,595	1,200	21
Insurance Expense (853)	4,395	6,450	22
Employees Pensions and Benefits (854)	14,463	16,172	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	87	24
Miscellaneous General Expenses (856)	1,998	2,027	25
Rents (857)	0	0	26
Total Administrative and General Expenses	31,531	28,682	
 Total Operation and Maintenance Expenses	171,269	163,195	

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		877	3,697	1
Local and School Tax Equivalent on Meters Charged by Water Department		514	497	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		1,391	4,194	

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)	
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)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	186,854		7
Interceptor Mains and Accessories (314)	54,961		8
Force Mains (315)	76,844		9
Other Collecting System Equipment (316)	0		10
Total Collection System	318,659	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	160,840		12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	155,052		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	10,976		16
Total Collection System Pumping Installations	349,984	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	129,910	10,000	18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	41,800	32,066	20
Secondary Treatment Equipment (334)	160,852		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	6,111		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	74,041		25
Flow Metering and Monitoring Equipment (339)	19,911		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)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		2,975	2,975	6
Collecting Mains and Accessories (313)		(2,975)	183,879	7
Interceptor Mains and Accessories (314)			54,961	8
Force Mains (315)			76,844	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	318,659	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			160,840	12
Receiving Wells (322)			23,116	13
Electric Pumping Equipment (323)			155,052	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			10,976	16
Total Collection System Pumping Installations	0	0	349,984	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)			139,910	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			73,866	20
Secondary Treatment Equipment (334)			160,852	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			6,111	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			74,041	25
Flow Metering and Monitoring Equipment (339)			19,911	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 \$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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	121,633		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	608,457	42,066	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	34,063		33
Other General Equipment (379)	26,162		34
Other Tangible Property (390)	0		35
Total General Plant	60,225	0	
Total utility plant in service directly assignable	1,337,325	42,066	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,337,325	42,066	

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)			121,633 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	650,523
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			34,063 33
Other General Equipment (379)			26,162 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	60,225
Total utility plant in service directly assignable	0	0	1,379,391
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,379,391

**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)	
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)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	437,082		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	79,685		9
Other Collecting System Equipment (316)	0		10
Total Collection System	516,767	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	402,820		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	129,611		20
Secondary Treatment Equipment (334)	498,762		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	18,948		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	229,582		25
Flow Metering and Monitoring Equipment (339)	82,444		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)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			437,082 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			79,685 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	516,767
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			402,820 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			129,611 20
Secondary Treatment Equipment (334)			498,762 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			18,948 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			229,582 25
Flow Metering and Monitoring Equipment (339)			82,444 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 \$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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,362,167	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	1,878,934	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,878,934	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	1,362,167
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,878,934
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,878,934

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)
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NONE

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)	
3.000	113	0	0	0	113	1
6.000	3,199	0	0	0	3,199	2
8.000	21,684	0	0	0	21,684	3
10.000	2,538	0	0	0	2,538	4
12.000	7,569	0	0	0	7,569	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
Total Utility	81,513	0	0	0	81,513	

SEWER OPERATING SECTION FOOTNOTES

NONE