



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

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Principal Office: 511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385

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For the Year Ended: DECEMBER 31, 2007

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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:** MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

**Utility Address:** 511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

**When was utility organized?** 10/1/1957

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR JAMES BYDALEK

**Title:** CLERK-TREASURER

**Office Address:**

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

**Telephone:** (920) 755 - 2525

**Fax Number:** (920) 755 - 2525

**E-mail Address:** vmishicot@lakefield.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** BERNIE SAMZ

**Title:** CHAIRMAN

**Office Address:**

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

**Telephone:** (920) 755 - 2525

**Fax Number:** (920) 755 - 2525

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** SCHENCK BUSINESS SOLUTIONS  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:**

**Date of most recent audit report:** 8/31/2007

**Period covered by most recent audit:** 2006

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JAMES BYDALEK

**Title:** CLERK-TREASURER

**Office Address:**

511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385

**Telephone:** (920) 755 - 2525

**Fax Number:** (920) 755 - 2525

**E-mail Address:** vmishicot@lakefield.net

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**Name:** MR LAWRENCE HLINAK

**Title:** SUPERINTENDENT

**Office Address:**

511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385

**Telephone:** (920) 755 - 2525

**Fax Number:** (920) 755 - 2525

**E-mail Address:** vmishicot@lakefield.net

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**Name:** WEB PAGE

**Title:** WWW.MISHICOT.ORG

**Office Address:**

ADDRESS  
MISHICOT, WI 54228-0385

**Telephone:**

**Fax Number:**

**E-mail Address:** www.mishicot.org

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**Name of utility commission/committee:** Mishicot Utility Commission

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**Names of members of utility commission/committee:**

MR ALLEN BERANEK

MR DONALD HAACK

### IDENTIFICATION AND OWNERSHIP

**Names of members of utility commission/committee:**

MR MELVIN KLIMENT

MR TONY MARCELLE

**Is sewer service rendered by the utility? YES**

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

**Date of Ordinance:**

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

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

**Firm Name:**

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	195,562	178,354	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	92,898	118,421	2
Depreciation Expense (403)	34,175	33,132	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,561	30,662	5
<b>Total Operating Expenses</b>	<b>158,634</b>	<b>182,215</b>	
<b>Net Operating Income</b>	<b>36,928</b>	<b>(3,861)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>36,928</b>	<b>(3,861)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	59,359	52,658	9
Miscellaneous Nonoperating Income (421)	230,412	178,813	10
<b>Total Other Income</b>	<b>289,771</b>	<b>231,471</b>	
<b>Total Income</b>	<b>326,699</b>	<b>227,610</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,443)	(6,443)	11
Other Income Deductions (426)	10,053	10,053	12
<b>Total Miscellaneous Income Deductions</b>	<b>3,610</b>	<b>3,610</b>	
<b>Income Before Interest Charges</b>	<b>323,089</b>	<b>224,000</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	36,848	15,983	13
Amortization of Debt Discount and Expense (428)	3,686	3,686	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	12,902	15,666	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>53,436</b>	<b>35,335</b>	
<b>Net Income</b>	<b>269,653</b>	<b>188,665</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,558,500	4,369,835	19
Balance Transferred from Income (433)	269,653	188,665	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,828,153</b>	<b>4,558,500</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	195,562		195,562	1
<b>Total (Acct. 400):</b>	<b>195,562</b>	<b>0</b>	<b>195,562</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	92,898		92,898	2
<b>Total (Acct. 401):</b>	<b>92,898</b>	<b>0</b>	<b>92,898</b>	
<b>Depreciation Expense (403):</b>				
Derived	34,175		34,175	3
<b>Total (Acct. 403):</b>	<b>34,175</b>	<b>0</b>	<b>34,175</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	31,561		31,561	5
<b>Total (Acct. 408):</b>	<b>31,561</b>	<b>0</b>	<b>31,561</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>36,928</b>	<b>0</b>	<b>36,928</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	59,359	0	59,359	10
<b>Total (Acct. 419):</b>	<b>59,359</b>	<b>0</b>	<b>59,359</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
SEWER DEPARTMENT INCOME	230,412	0	230,412 12
<b>Total (Acct. 421):</b>	<b>230,412</b>	<b>0</b>	<b>230,412</b>
<b>TOTAL OTHER INCOME:</b>	<b>289,771</b>	<b>0</b>	<b>289,771</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,443)	█	(6,443) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(6,443)</b>	<b>0</b>	<b>(6,443)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	█	10,053	10,053 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>10,053</b>	<b>10,053</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,443)</b>	<b>10,053</b>	<b>3,610</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	36,848	█	36,848 17
<b>Total (Acct. 427):</b>	<b>36,848</b>	<b>0</b>	<b>36,848</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	3,686	█	3,686 18
<b>Total (Acct. 428):</b>	<b>3,686</b>	<b>0</b>	<b>3,686</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	█	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	12,902	█	12,902 20
<b>Total (Acct. 430):</b>	<b>12,902</b>	<b>0</b>	<b>12,902</b>
<b>Other Interest Expense (431):</b>			
Derived	0	█	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>53,436</b>	<b>0</b>	<b>53,436</b>
<b>NET INCOME:</b>	<b>279,706</b>	<b>(10,053)</b>	<b>269,653</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,100,800	457,700	4,558,500 23
<b>Total (Acct. 216):</b>	<b>4,100,800</b>	<b>457,700</b>	<b>4,558,500</b>
<b>Balance Transferred from Income (433):</b>			
Derived	279,706	(10,053)	269,653 24
<b>Total (Acct. 433):</b>	<b>279,706</b>	<b>(10,053)</b>	<b>269,653</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,380,506</b>	<b>447,647</b>	<b>4,828,153</b>

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	195,562	0	0	0	<b>195,562</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	19				<b>19</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>195,543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,543</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,090,766	2,086,190	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	607,219	561,313	2
<b>Net Utility Plant</b>	<b>1,483,547</b>	<b>1,524,877</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,847,087	3,833,455	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,445,427	1,360,701	4
<b>Net Nonutility Property</b>	<b>2,401,660</b>	<b>2,472,754</b>	
Investment in Municipality (123)	449,851	449,851	5
Other Investments (124)	976	1,276	6
Special Funds (125)	769,019	698,795	7
<b>Total Other Property and Investments</b>	<b>3,621,506</b>	<b>3,622,676</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	211	306	8
Temporary Cash Investments (132)	884,749	404,447	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,288	40,512	11
Other Accounts Receivable (143)	190,777	147,640	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,489	12,538	14
Materials and Supplies (150)	2,472	2,965	15
Prepayments (165)	1,984	1,952	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,130,970</b>	<b>610,360</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	13,517	17,203	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,372,487	277,375	20
<b>Total Deferred Debits</b>	<b>2,386,004</b>	<b>294,578</b>	
<b>Total Assets and Other Debits</b>	<b>8,622,027</b>	<b>6,052,491</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	458,288	458,288	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,828,153	4,558,500	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,286,441</b>	<b>5,016,788</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,908,364	571,815	<b>24</b>
Advances from Municipality (223)	235,292	294,115	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,143,656</b>	<b>865,930</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	18,426	11,427	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	29,333	28,891	<b>31</b>
Interest Accrued (237)	24,041	3,442	<b>32</b>
Other Current and Accrued Liabilities (238)	17,033	16,473	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>88,833</b>	<b>60,233</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	103,097	109,540	<b>36</b>
<b>Total Deferred Credits</b>	<b>103,097</b>	<b>109,540</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,622,027</b>	<b>6,052,491</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,086,190	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,460,602	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	630,164	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
<b>Total Utility Plant</b>	<b>2,090,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	421,002	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	186,217	0	0	0	12
<b>Total Accumulated Provision</b>	<b>607,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,483,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	385,149				<b>385,149</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	34,175				<b>34,175</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,627				<b>2,627</b>	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
<b>Total credits</b>	<b>36,802</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,802</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	949				<b>949</b>	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>949</b>	25
<b>Balance end of year (110.1)</b>	<b>421,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>421,002</b>	26
<b>Composite Depreciation Rate?</b>	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)	
<b>Balance first of year (110.1)</b>	176,164				<b>176,164</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	10,053				<b>10,053</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>10,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,053</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>186,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>186,217</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.97%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,833,455	15,307	1,675	<b>3,847,087</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,833,455</b>	<b>15,307</b>	<b>1,675</b>	<b>3,847,087</b>	
Less accum. prov. depr. & amort. (122)	1,360,701	86,401	1,675	<b>1,445,427</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>2,472,754</b>	<b>(71,094)</b>	<b>0</b>	<b>2,401,660</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,424	2,869
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies	48	96
<b>Total Materials and Supplies</b>	<b>2,472</b>	<b>2,965</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MORTGAGE REVENUE REFUNDING BONDS	17,203	3686	13,517	1
<b>Total</b>			<u><u>13,517</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	458,288	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>458,288</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 CLEAN WATER FUND MORTGAGE REVENUE	07/10/2002	05/01/2022	2.75%	542,883	1
2007 CLEAN WATER FUND MORTGAGE REVENUE	09/26/2007	05/01/2027	2.50%	2,365,481	2
<b>Total Bonds (Account 221):</b>				<b>2,908,364</b>	

**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)	
<b>Advances (223)</b>					
GENERAL OBLIGATION NOTE	05/17/2002	09/01/2011	4.70%	235,292	1
<b>Total for Account 223</b>				<b>235,292</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	28,891	1
<b>Accruals:</b>		
Charged water department expense	31,561	2
Charged electric department expense		3
Charged sewer department expense	3,364	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>34,925</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	28,891	6
Social Security taxes	5,400	7
PSC Remainder Assessment	192	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>34,483</b>	
<b>Balance end of year</b>	<b>29,333</b>	

### 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)	
<b>Bonds (221)</b>					
1996 MORTGAGE REVENUE REFUNDING BONDS	0			0	1
2002 CLEAN WATER FUND MORTGAGE REVENUE BONDS	2,479	15,195	15,328	2,346	2
2007 CLEAN WATER FUND MORTGAGE REVENUE BONDS		21,653		21,653	3
<b>Subtotal</b>	<b>2,479</b>	<b>36,848</b>	<b>15,328</b>	<b>23,999</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION NOTE	963	12,902	13,823	42	4
<b>Subtotal</b>	<b>963</b>	<b>12,902</b>	<b>13,823</b>	<b>42</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,442</b>	<b>49,750</b>	<b>29,151</b>	<b>24,041</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
DUE FROM T.I.F.	449,851	1
<b>Total (Acct. 123):</b>	<b>449,851</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS DUE	976	2
<b>Total (Acct. 124):</b>	<b>976</b>	
<b>Special Funds (125):</b>		
SEWER DEPRECIATION FUND	472,739	3
WATER DEPRECIATION FUND	296,280	4
<b>Total (Acct. 125):</b>	<b>769,019</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	40,288	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>40,288</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	190,777	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>190,777</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL SPECIAL ASSESSMENTS AND WATER & SEWER BILLS	10,489	13
<b>Total (Acct. 145):</b>	<b>10,489</b>	
<b>Prepayments (165):</b>		
INSURANCE	1,984	14
<b>Total (Acct. 165):</b>	<b>1,984</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WASTEWATER TREATMENT PLANT UPGRADING	2,372,487	16
<b>Total (Acct. 183):</b>	<b>2,372,487</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	103,097	18
NONE		19
<b>Total (Acct. 253):</b>	<b>103,097</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,458,314	0	0	0	1,458,314	1
Materials and Supplies	2,646	0	0	0	2,646	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	403,075	0	0	0	403,075	4
Customer Advances for Construction					0	5
Regulatory Liability	106,318	0	0	0	106,318	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>951,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>951,567</b>	
Net Operating Income	36,928	0	0	0	36,928	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.88%</b>	

## 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	1.2	1
Electric		2
Gas		3
Sewer	0.8	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	109,540	0	0	0	<b>109,540</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,443	0	0	0	<b>6,443</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>103,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,097</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

n/a

**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.**

done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	170,787	170,548	1
<b>Total Sales of Water</b>	<b>170,787</b>	<b>170,548</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,436	1,363	2
Other Water Revenues (474)	23,339	6,443	3
<b>Total Other Operating Revenues</b>	<b>24,775</b>	<b>7,806</b>	
<b>Total Operating Revenues</b>	<b>195,562</b>	<b>178,354</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	49,918	82,469	4
General Operating Expenses (680-690)	42,980	35,952	5
<b>Total Operation and Maintenance Expenses</b>	<b>92,898</b>	<b>118,421</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	34,175	33,132	6
Amortization Expense (404)		0	7
Taxes (408)	31,561	30,662	8
<b>Total Other Operating Expenses</b>	<b>65,736</b>	<b>63,794</b>	
<b>Total Operating Expenses</b>	<b>158,634</b>	<b>182,215</b>	
<b>NET OPERATING INCOME</b>	<b>36,928</b>	<b>(3,861)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	536	25,664	68,011	4
Commercial	88	15,705	34,742	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>624</b>	<b>41,369</b>	<b>102,753</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		62,301	8
Other Sales to Public Authorities (464)	15	1,451	5,733	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>640</b>	<b>42,820</b>	<b>170,787</b>	

**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
<b>Total</b>		<b>0</b>	<b>0</b>	

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	62,301	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>62,301</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,436	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,436</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,062	7
<b>Other (specify):</b> WATER TOWER RENTAL	21,277	8
<b>Total Other Water Revenues (474)</b>	<b>23,339</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	15,695	13,557	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,698	7,893	3
Chemicals (630)	7,819	6,082	4
Supplies and Expenses (640)	7,310	9,464	5
Repairs of Water Plant (650)	11,396	45,473	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>49,918</b>	<b>82,469</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	12,957	11,894	8
Office Supplies and Expenses (681)	3,611	2,599	9
Outside Services Employed (682)	1,600	1,975	10
Insurance Expense (684)	6,423	6,339	11
Employees Pensions and Benefits (686)	17,867	13,056	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	503	89	14
Uncollectible Accounts (690)	19	0	15
<b>Total General Operating Expenses</b>	<b>42,980</b>	<b>35,952</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>92,898</b>	<b>118,421</b>	

**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		29,333	28,891	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		665	656	2
<b>Net property tax equivalent</b>		<b>28,668</b>	<b>28,235</b>	
Social Security		2,701	2,283	3
PSC Remainder Assessment		192	144	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>31,561</b>	<b>30,662</b>	

### 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			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.185270				3
County tax rate	mills		6.285020				4
Local tax rate	mills		6.176480				5
School tax rate	mills		8.688510				6
Voc. school tax rate	mills		1.610900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.946180</b>				<b>10</b>
Less: state credit	mills		1.595980				11
<b>Net tax rate</b>	mills		<b>21.350200</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.176480</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.299410</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.475890</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.946180</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.718023</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.350200</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.329939</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,086,190</b>	2,086,190				22
Materials & Supplies	\$	<b>2,869</b>	2,869				23
<b>Subtotal</b>	\$	<b>2,089,059</b>	<b>2,089,059</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,089,059</b>	<b>2,089,059</b>				<b>26</b>
Assessment Ratio	dec.		0.915947				27
<b>Assessed Value</b>	\$	<b>1,913,467</b>	<b>1,913,467</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.329939</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>29,333</b>	<b>29,333</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	25,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>29,333</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,853		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)	72,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>76,213</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	131,869		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>209,046</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,406		22
Water Treatment Equipment (332)	37,287		23
<b>Total Water Treatment Plant</b>	<b>44,693</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,853	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)			72,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>76,213</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			131,869	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>209,046</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			7,406	22
Water Treatment Equipment (332)			37,287	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>44,693</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,684		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	156,962		26
Transmission and Distribution Mains (343)	669,023		27
Fire Mains (344)	0		28
Services (345)	120,950		29
Meters (346)	94,658	2,721	30
Hydrants (348)	66,841		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,110,118</b>	<b>2,721</b>	
<b>GENERAL PLANT</b>			
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)	12,452	2,804	37
Other General Equipment (379)	3,504		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,956</b>	<b>2,804</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,456,026</b>	<b>5,525</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,456,026</b>	<b>5,525</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,684 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			156,962 26
Transmission and Distribution Mains (343)			669,023 27
Fire Mains (344)			0 28
Services (345)			120,950 29
Meters (346)	949		96,430 30
Hydrants (348)			66,841 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>949</b>	<b>0</b>	<b>1,111,890</b>
<b>GENERAL PLANT</b>			
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)			15,256 37
Other General Equipment (379)			3,504 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>18,760</b>
<b>Total utility plant in service directly assignable</b>	<b>949</b>	<b>0</b>	<b>1,460,602</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>949</b>	<b>0</b>	<b>1,460,602</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	491,975		27
Fire Mains (344)	0		28
Services (345)	88,151		29
Meters (346)	0		30
Hydrants (348)	50,038		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>630,164</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>630,164</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>630,164</b>	<b>0</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)			491,975 27
Fire Mains (344)			0 28
Services (345)			88,151 29
Meters (346)			0 30
Hydrants (348)			50,038 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>630,164</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>630,164</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>630,164</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,176	3,176	1
February			3,023	3,023	2
March			3,254	3,254	3
April			3,667	3,667	4
May			3,662	3,662	5
June			6,258	6,258	6
July			5,135	5,135	7
August			5,047	5,047	8
September			3,891	3,891	9
October			3,872	3,872	10
November			3,152	3,152	11
December			3,263	3,263	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>47,400</b>	<b>47,400</b>	
Less: Water sold				42,820	13
Volume pumped but not sold				4,580	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				727	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				727	19
Volume pumped but unaccounted for				3,853	20
Percent of water lost				8%	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.)				320	24
Date of maximum: 4/9/2007					25
Cause of maximum:					26
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				43	27
Date of minimum: 12/4/2007					28
Total KWH used for pumping for the year				72,560	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)	
309 WASHINGTON STREET	1	202	12	684,000	Yes	<b>1</b>
904 STEINER DRIVE	2	130	12	720,000	Yes	<b>2</b>

## 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	001	002	003	1
Location	WELL 1	WELL 1	WELL 2	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	AURORA	JACUZZI	5
Year Installed	1997	2001	1984	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	475	500	8
Pump Motor or Standby Engine Mfr	LAYNE	STERLING	G.E.	9 10
Year Installed	1997	2001	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	30	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	004			14
Location	WELL 2			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	U.S.			22 23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	30			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	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>3</b>
Year constructed	1957	1984	1957	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	146	160	<b>6</b>
Total capacity in gallons (actual)	50,000	75,000	20,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320	0.7200	0.4320	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

## 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	4		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	146		6
Total capacity in gallons (actual)	20,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	1,054	0	0	0	<b>1,054</b>	<b>1</b>
M	D	6.000	19,387	0	0	0	<b>19,387</b>	<b>2</b>
P	D	6.000	5,755	0	0	0	<b>5,755</b>	<b>3</b>
M	D	8.000	7,290	0	0	0	<b>7,290</b>	<b>4</b>
P	D	8.000	19,087	0	0	0	<b>19,087</b>	<b>5</b>
M	D	10.000	89	0	0	0	<b>89</b>	<b>6</b>
P	D	10.000	11,373	0	0	0	<b>11,373</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>64,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,035</b>	
<b>Total Utility</b>			<b>64,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,035</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	349	0	0	0	349		1
M	1.000	250	0	0	0	250		2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	2	0	0	0	2		7
P	6.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>618</b>	<b>0</b>	

### 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)	
0.750	1,008	48	34	0	1,022	60	1
1.000	11	0	0	0	11	0	2
1.500	40	0	0	0	40	2	3
2.000	5	0	0	0	5	1	4
3.000	5	0	0	0	5	0	5
6.000	3	0	0	0	3	2	6
<b>Total:</b>	<b>1,072</b>	<b>48</b>	<b>34</b>	<b>0</b>	<b>1,086</b>	<b>65</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	536	57	0	10		419	1,022	1
1.000	0	7	0	2		2	11	2
1.500	0	36	0	1	0	3	40	3
2.000	0	2	0	2	0	1	5	4
3.000	0	2	0	3	0	0	5	5
6.000	0	0	0	0	3	0	3	6
<b>Total:</b>	<b>536</b>	<b>104</b>	<b>0</b>	<b>18</b>	<b>3</b>	<b>425</b>	<b>1,086</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	109				109	2
<b>Total Fire Hydrants</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	109
Number of distribution system valves end of year:	159
Number of distribution valves operated during year:	85

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## WATER OPERATING SECTION FOOTNOTES

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### 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.

done

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### 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.

650 no water tower painting expenses in 2007

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

increase in health insurance costs

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### Water Services (Page W-18)

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

no utility owned services not in service 12-31-2007

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### Meters (Page W-19)

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

approximately 10 percent tested every year

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

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	461,965	376,435	1
<b>Total Sewage Operating Revenues</b>	<b>461,965</b>	<b>376,435</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	5,933	5,020	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	1,620	1,627	5
Miscellaneous Operating Revenues (635)	2	0	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>7,555</b>	<b>6,647</b>	
<b>Total Operating Revenues</b>	<b>469,520</b>	<b>383,082</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	54,846	51,099	8
Maintenance Expenses (831-834)	43,868	21,156	9
Customer Accounting & Collection Expenses (840-843)	8,670	8,257	10
Administrative and General Expenses (850-857)	39,332	32,076	11
<b>Total Operation and Maintenance Expenses</b>	<b>146,716</b>	<b>112,588</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	89,028	88,742	12
Amortization Expense (404)		0	13
Taxes (408)	3,364	2,939	14
<b>Total Other Operating Expenses</b>	<b>92,392</b>	<b>91,681</b>	
<b>Total Operating Expenses</b>	<b>239,108</b>	<b>204,269</b>	
<b>NET OPERATING INCOME</b>	<b>230,412</b>	<b>178,813</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	58	598	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>1</b>	<b>58</b>	<b>598</b>	
Measured Service to General Customers (622)				
Residential Revenues	535	21,003	273,256	5
Commercial Revenues	86	14,966	163,845	6
Industrial Revenues				7
Revenues from Public Authorities	13	1,338	24,266	8
<b>Total Measured Service to General Customers (622)</b>	<b>634</b>	<b>37,307</b>	<b>461,367</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>635</b>	<b>37,365</b>	<b>461,965</b>	

### HIGH STRENGTH CONTRIBUTORS

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

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

### OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	5,933	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>5,933</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
RENT FROM SEWERAGE PROPERTY	1,620	5
<b>Total Rent from Sewerage Property (634)</b>	<b>1,620</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
COPY FEES	2	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>2</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## 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)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	10,419	8,865	1
Power and Fuel for Pumping (821)	11,259	12,142	2
Power and Fuel for Aeration Equipment (822)	19,793	19,572	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	13,375	10,520	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>54,846</b>	<b>51,099</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	7,167	2,323	11
Maintenance of Collection System Pumping Equipment (832)	28,446	11,870	12
Maintenance of Treatment and Disposal Plant Equipment (833)	4,073	2,071	13
Maintenance of General Plant Structures and Equipment (834)	4,182	4,892	14
<b>Total Maintenance Expenses</b>	<b>43,868</b>	<b>21,156</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	7,987	7,767	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	647	490	17
Uncollectible Accounts (843)	36	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>8,670</b>	<b>8,257</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	3,184	1,657	19
Office Supplies and Expenses (851)	3,620	2,263	20
Outside Services Employed (852)	1,600	1,975	21
Insurance Expense (853)	6,423	6,339	22
Employees Pensions and Benefits (854)	17,867	13,056	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		0	<b>24</b>
Miscellaneous General Expenses (856)	6,638	6,786	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>39,332</b>	<b>32,076</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>146,716</b>	<b>112,588</b>	

**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		2,699	2,283	1
Local and School Tax Equivalent on Meters Charged by Water Department		665	656	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>3,364</b>	<b>2,939</b>	

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	21,555		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	176,682		6
Collecting Mains and Accessories (313)	1,756,150		7
Interceptor Mains and Accessories (314)	249,316		8
Force Mains (315)	84,862		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>2,288,565</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	2,776		11
Structures and Improvements (321)	225,380		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	218,532	4,303	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>446,688</b>	<b>4,303</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	27,059		17
Structures and Improvements (331)	13,732		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	487,375		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	18,342		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			21,555	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			176,682	6
Collecting Mains and Accessories (313)			1,756,150	7
Interceptor Mains and Accessories (314)			249,316	8
Force Mains (315)			84,862	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>2,288,565</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			2,776	11
Structures and Improvements (321)			225,380	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	1,675		221,160	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>1,675</b>	<b>0</b>	<b>449,316</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			27,059	17
Structures and Improvements (331)			13,732	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			487,375	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			18,342	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)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	61,710		27
Other Treatment and Disposal Plant Equipment (341)	244,211		28
<b>Total Treatment and Disposal Plant</b>	<b>852,429</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	32,448	8,200	29
Structures and Improvements (371)	73,434		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	12,451	2,804	33
Other General Equipment (379)	67,439		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>185,772</b>	<b>11,004</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,773,454</b>	<b>15,307</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>3,773,454</b>	<b>15,307</b>	

**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)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			61,710 27
Other Treatment and Disposal Plant Equipment (341)			244,211 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>852,429</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			40,648 29
Structures and Improvements (371)			73,434 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			15,255 33
Other General Equipment (379)			67,439 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>196,776</b>
<b>Total utility plant in service directly assignable</b>	<b>1,675</b>	<b>0</b>	<b>3,787,086</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>1,675</b>	<b>0</b>	<b>3,787,086</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
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)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
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
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
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)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
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
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 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 \$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)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

**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)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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	4.000	609	0	0	0	609		1
Sewer	6.000	5	0	0	0	5		2
<b>Total Utility</b>		<b>614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>614</b>	<b>0</b>	

### 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)	
6.000	3,050	0	0	0	3,050	1
8.000	60,465	0	0	0	60,465	2
10.000	3,576	0	0	0	3,576	3
12.000	10,328	0	0	0	10,328	4
<b>Total Utility</b>	<b>77,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,419</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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NONE