



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

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Principal Office: P.O. BOX 122  
ST. CLOUD, WI 53079

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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.*

### SIGNATURE PAGE

I MARY STEFFES of  
(Person responsible for accounts)

Village of St. Cloud Water and Sewer Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/18/2008  
(Date)

VILLAGE CLERK  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

**Utility Address:** P.O. BOX 122  
ST. CLOUD, WI 53079

**When was utility organized?** 1/1/1973

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MARY STEFFES  
**Title:** VILLAGE CLERK

**Office Address:**  
P.O. BOX 122  
ST CLOUD, WI 53079-0122

**Telephone:** (920) 999 - 2444

**Fax Number:**

**E-mail Address:**

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

**Name:** RANDALL S PROST CPA  
**Title:** MANAGER

**Office Address:** SCHENCK SC  
373 N PIONEER RD  
P.O. BOX 1809  
FOND DU LAC, WI 54935

**Telephone:** (920) 921 - 2953 EXT 2164

**Fax Number:** (920) 921 - 3902

**E-mail Address:** randall.prost@schencksolutions.com

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

**Name:** DAN DREIFUERST  
**Title:** HEAD OF UTILITY

**Office Address:**  
P.O. BOX 122  
ST CLOUD, WI 53079-0122

**Telephone:** (920) 999 - 2444 EXT

**Fax Number:**

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

### 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:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 1/28/1998

**Period covered by most recent audit:** 1987

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

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**Name:** DAN DREIFUERST

**Title:** HEAD OF UTILITY

**Office Address:**

P.O. BOX 122  
ST CLOUD, WI 53079-0122

**Telephone:** (920) 999 - 2444

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** ST CLOUD WATER & SEWER UTILITY

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

- MR DON DAUN, DIRECTOR
- MR JOEL DITTER, DIRECTOR
- MR DAN DREIFUERST, HEAD OF UTILITY
- MR ERNIE LEFEBER, DIRECTOR
- MR TOM MICHAELS, DIRECTOR
- MR BRIAN PREDER, DIRECTOR
- MR LEROY SIPPEL, SEC-TREASURE
- MR JOHN STEFFES, DIRECTOR

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

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

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** MIDWEST CONTRACT ORGANIZATION  
P.O. BOX 418  
MENASHA, WI 54952-0418

**Contact Person:** MR GREG QUASIUS

**Title:**

**Telephone:** (920) 751 - 4299

**Fax Number:** (920) 751 - 4284

**E-mail Address:** MCO@MCMGRP.COM

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**Contract/Agreement beginning-ending dates:** 1/1/2007 12/31/2008

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

To provide a state certified individual to manage the water and sewer utility

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	93,926	61,817	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	31,381	29,754	2
Depreciation Expense (403)	30,538	17,135	3
Amortization Expense (404)	0	0	4
Taxes (408)	489	371	5
<b>Total Operating Expenses</b>	<b>62,408</b>	<b>47,260</b>	
<b>Net Operating Income</b>	<b>31,518</b>	<b>14,557</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>31,518</b>	<b>14,557</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)	4,363	22,712	9
Miscellaneous Nonoperating Income (421)	9,452	14,150	10
<b>Total Other Income</b>	<b>13,815</b>	<b>36,862</b>	
<b>Total Income</b>	<b>45,333</b>	<b>51,419</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,117)	(5,117)	11
Other Income Deductions (426)	4,624	4,626	12
<b>Total Miscellaneous Income Deductions</b>	<b>(493)</b>	<b>(491)</b>	
<b>Income Before Interest Charges</b>	<b>45,826</b>	<b>51,910</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	4,640	1,277	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>4,640</b>	<b>1,277</b>	
<b>Net Income</b>	<b>41,186</b>	<b>50,633</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	822,118	771,485	19
Balance Transferred from Income (433)	41,186	50,633	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>863,304</b>	<b>822,118</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	93,926		93,926	1
<b>Total (Acct. 400):</b>	<b>93,926</b>	<b>0</b>	<b>93,926</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	31,381		31,381	2
<b>Total (Acct. 401):</b>	<b>31,381</b>	<b>0</b>	<b>31,381</b>	
<b>Depreciation Expense (403):</b>				
Derived	30,538		30,538	3
<b>Total (Acct. 403):</b>	<b>30,538</b>	<b>0</b>	<b>30,538</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	489		489	5
<b>Total (Acct. 408):</b>	<b>489</b>	<b>0</b>	<b>489</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>31,518</b>	<b>0</b>	<b>31,518</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 AND DIVIDEND INCOME	4,363	0	4,363	10
<b>Total (Acct. 419):</b>	<b>4,363</b>	<b>0</b>	<b>4,363</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>			
NONREGULATED SEWER	9,452	0	9,452 12
<b>Total (Acct. 421):</b>	<b>9,452</b>	<b>0</b>	<b>9,452</b>
<b>TOTAL OTHER INCOME:</b>	<b>13,815</b>	<b>0</b>	<b>13,815</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,117)	[REDACTED]	(5,117) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(5,117)</b>	<b>0</b>	<b>(5,117)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	4,624	4,624 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>4,624</b>	<b>4,624</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,117)</b>	<b>4,624</b>	<b>(493)</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	4,640	[REDACTED]	4,640 17
<b>Total (Acct. 427):</b>	<b>4,640</b>	<b>0</b>	<b>4,640</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	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	0	[REDACTED]	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	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>4,640</b>	<b>0</b>	<b>4,640</b>
<b>NET INCOME:</b>	<b>45,810</b>	<b>(4,624)</b>	<b>41,186</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	659,696	162,422	822,118 23
<b>Total (Acct. 216):</b>	<b>659,696</b>	<b>162,422</b>	<b>822,118</b>
<b>Balance Transferred from Income (433):</b>			
Derived	45,810	(4,624)	41,186 24
<b>Total (Acct. 433):</b>	<b>45,810</b>	<b>(4,624)</b>	<b>41,186</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>705,506</b>	<b>157,798</b>	<b>863,304</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>					<b>0 6</b>
<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	93,926	0	0	0	93,926	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>93,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,926</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,705,646	876,646	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	365,879	331,590	2
<b>Net Utility Plant</b>	<b>1,339,767</b>	<b>545,056</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	498,195	494,621	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	277,390	265,686	4
<b>Net Nonutility Property</b>	<b>220,805</b>	<b>228,935</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	80,000	148,879	7
<b>Total Other Property and Investments</b>	<b>300,805</b>	<b>377,814</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	27,528	12,921	8
Temporary Cash Investments (132)	91,589		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,132	14,972	11
Other Accounts Receivable (143)	12,095	17,671	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,002	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>166,346</b>	<b>45,564</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,806,918</b>	<b>968,434</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)	522,123	33,750	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	863,304	822,118	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,385,427</b>	<b>855,868</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	329,621	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	8,295	16,590	<b>26</b>
<b>Total Long-Term Debt</b>	<b>337,916</b>	<b>16,590</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)			<b>28</b>
Payables to Municipality (233)	0	8,062	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,707	929	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,707</b>	<b>8,991</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)	81,868	86,985	<b>36</b>
<b>Total Deferred Credits</b>	<b>81,868</b>	<b>86,985</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>1,806,918</b>	<b>968,434</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	876,646	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)	1,414,110	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	291,536	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>1,705,646</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)	232,141	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	133,738	0	0	0	12
<b>Total Accumulated Provision</b>	<b>365,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,339,767</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>	202,311				<b>202,311</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	30,538				<b>30,538</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	562				<b>562</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>31,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,100</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,270				<b>1,270</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>1,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,270</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>232,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>232,141</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

### 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>	129,279				<b>129,279</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	4,624				<b>4,624</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>4,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,624</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	165				<b>165</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>165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>133,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,738</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<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	494,621	3,574		498,195	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>494,621</b>	<b>3,574</b>	<b>0</b>	<b>498,195</b>	
Less accum. prov. depr. & amort. (122)	265,686	11,704		277,390	3
<b>Net Nonutility Property</b>	<b>228,935</b>	<b>(8,130)</b>	<b>0</b>	<b>220,805</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 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
NONE				1
<b>Total</b>			<u><u>0</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	33,750	1
<b>Changes during year (explain):</b>		
VILLAGES CONTRIBUTION FOR WELL #3	488,373	2
<b>Balance end of year</b>	<b>522,123</b>	

**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)	
SAFE DRINKING WATER REVENUE BOND	04/11/2007	05/01/2026	2.48%	329,621	1
<b>Total Bonds (Account 221):</b>				<b>329,621</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>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	06/15/1988	03/15/2008	7.00%	8,295	1
<b>Total for Account 224</b>				<b>8,295</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	623	2
Charged electric department expense		3
Charged sewer department expense	623	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>1,246</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,179	6
Social Security taxes		7
PSC Remainder Assessment	67	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>1,246</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SAFE DRINKING WATER REVENUE BOND	0	3,943	2,701	1,242	1
<b>Subtotal</b>	<b>0</b>	<b>3,943</b>	<b>2,701</b>	<b>1,242</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
State Trust Fund Loan	929	697	1,161	465	3
<b>Subtotal</b>	<b>929</b>	<b>697</b>	<b>1,161</b>	<b>465</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>929</b>	<b>4,640</b>	<b>3,862</b>	<b>1,707</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	6,414	3
BOND FUND INVESTMENT	73,586	4
<b>Total (Acct. 125):</b>	<b>80,000</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	31,132	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>31,132</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	10,643	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
AMOUNT ADDED TO TAX ROLL	1,452	12
<b>Total (Acct. 143):</b>	<b>12,095</b>	
<b>Receivables from Municipality (145):</b>		
INTEREST FOR BONDS	4,002	13
<b>Total (Acct. 145):</b>	<b>4,002</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</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>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</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	81,868 18
NONE	19
<b>Total (Acct. 253):</b>	<b>81,868</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)	999,527	0	0	0	999,527	1	
Materials and Supplies	0	0	0	0	0	2	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (110.1)	217,226	0	0	0	217,226	4	
Customer Advances for Construction					0	5	
Regulatory Liability	84,426	0	0	0	84,426	6	
					0	7	
<b>Average Net Rate Base</b>	<b>697,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>697,875</b>		
Net Operating Income	31,518	0	0	0	31,518	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.52%</b>		

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## 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	0.5	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	86,985	0	0	0	<b>86,985</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,117	0	0	0	<b>5,117</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>81,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,868</b>	

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## FINANCIAL SECTION FOOTNOTES

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### 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 Sewer Nonregulated A/R \$10,643.

Account #145 Receivable from Municipality Interest on Bond due from Village of \$4,002

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

Bob Hochrein has resigned due to health reasons. Mary Steffes (Village Clerk) has taken over the financial responsibilities for the Utility Department.

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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)	92,995	60,777	1
<b>Total Sales of Water</b>	<b>92,995</b>	<b>60,777</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	931	1,040	3
<b>Total Other Operating Revenues</b>	<b>931</b>	<b>1,040</b>	
<b>Total Operating Revenues</b>	<b>93,926</b>	<b>61,817</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	19,288	15,370	4
General Operating Expenses (680-690)	12,093	14,384	5
<b>Total Operation and Maintenance Expenses</b>	<b>31,381</b>	<b>29,754</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	30,538	17,135	6
Amortization Expense (404)		0	7
Taxes (408)	489	371	8
<b>Total Other Operating Expenses</b>	<b>31,027</b>	<b>17,506</b>	
<b>Total Operating Expenses</b>	<b>62,408</b>	<b>47,260</b>	
<b>NET OPERATING INCOME</b>	<b>31,518</b>	<b>14,557</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	197	8,193	53,706	4
Commercial	25	1,104	6,554	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>222</b>	<b>9,297</b>	<b>60,260</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	222		32,016	8
Other Sales to Public Authorities (464)	3	48	719	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>447</b>	<b>9,345</b>	<b>92,995</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	32,016	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>32,016</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	871	7
<b>Other (specify):</b> WELL PERMIT FEES	40	8
MISCELLANEOUS	20	9
<b>Total Other Water Revenues (474)</b>	<b>931</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)	8,459	7,345	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	2,178	3,289	3
Chemicals (630)	3,577	2,479	4
Supplies and Expenses (640)	4,315	1,894	5
Repairs of Water Plant (650)	0	51	6
Transportation Expenses (660)	759	312	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>19,288</b>	<b>15,370</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	1,104	789	8
Office Supplies and Expenses (681)	390	288	9
Outside Services Employed (682)	9,501	12,370	10
Insurance Expense (684)	118	937	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	980	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>12,093</b>	<b>14,384</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>31,381</b>	<b>29,754</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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		135	135	2
<b>Net property tax equivalent</b>		<b>(135)</b>	<b>(135)</b>	
Social Security		590	470	3
PSC Remainder Assessment		34	36	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>489</b>	<b>371</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			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.180894				3
County tax rate	mills		5.484601				4
Local tax rate	mills		4.872148				5
School tax rate	mills		6.751426				6
Voc. school tax rate	mills		1.428707				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>18.717776</b>				<b>10</b>
Less: state credit	mills		0.720437				11
<b>Net tax rate</b>	mills		<b>17.997339</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.872148</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.180133</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>13.052281</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>18.717776</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.697320</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.997339</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.549906</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>876,646</b>	876,646				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>876,646</b>	<b>876,646</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>876,646</b>	<b>876,646</b>				<b>26</b>
Assessment Ratio	dec.		0.000000				27
<b>Assessed Value</b>	\$	<b>0</b>	<b>0</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.549906</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>0</b>	<b>0</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	7,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</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)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>750</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,144		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)	211,159	811,031	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>212,303</b>	<b>811,031</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	104,454		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,044		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,465		20
<b>Total Pumping Plant</b>	<b>222,963</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)	15,538		23
<b>Total Water Treatment Plant</b>	<b>15,538</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)			750	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>750</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,144	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)			1,022,190	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>1,023,334</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			104,454	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			115,044	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,465	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>222,963</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,538	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,538</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)	669		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	74,154		26
Transmission and Distribution Mains (343)	21,358	10,290	27
Fire Mains (344)	0		28
Services (345)	3,337	2,445	29
Meters (346)	20,653	825	30
Hydrants (348)	2,813	2,270	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>122,984</b>	<b>15,830</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	99		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,547		37
Other General Equipment (379)	5,761	3,574	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>10,407</b>	<b>3,574</b>	
<b>Total utility plant in service directly assignable</b>	<b>584,945</b>	<b>830,435</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>584,945</b>	<b>830,435</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)			669 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			74,154 26
Transmission and Distribution Mains (343)			31,648 27
Fire Mains (344)			0 28
Services (345)			5,782 29
Meters (346)	1,270		20,208 30
Hydrants (348)			5,083 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,270</b>	<b>0</b>	<b>137,544</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			99 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			4,547 37
Other General Equipment (379)			9,335 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>13,981</b>
<b>Total utility plant in service directly assignable</b>	<b>1,270</b>	<b>0</b>	<b>1,414,110</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,270</b>	<b>0</b>	<b>1,414,110</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)	226,492		27
Fire Mains (344)	0		28
Services (345)	35,381		29
Meters (346)	0		30
Hydrants (348)	29,828		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>291,701</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>291,701</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>291,701</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)			226,492 27
Fire Mains (344)			0 28
Services (345)	165		35,216 29
Meters (346)			0 30
Hydrants (348)			29,828 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>165</b>	<b>0</b>	<b>291,536</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>165</b>	<b>0</b>	<b>291,536</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>165</b>	<b>0</b>	<b>291,536</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			829	<b>829</b>	1
February			734	<b>734</b>	2
March			816	<b>816</b>	3
April			863	<b>863</b>	4
May			918	<b>918</b>	5
June			894	<b>894</b>	6
July			931	<b>931</b>	7
August			882	<b>882</b>	8
September			854	<b>854</b>	9
October			936	<b>936</b>	10
November			1,001	<b>1,001</b>	11
December			1,312	<b>1,312</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>10,970</b>	<b>10,970</b>	
Less: Water sold				9,345	13
Volume pumped but not sold				<b>1,625</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				700	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>700</b>	19
Volume pumped but unaccounted for				<b>925</b>	20
Percent of water lost				<b>8%</b>	21
If more than 25%, indicate causes:					22
N/A					
If more than 25%, state what action has been taken to reduce water loss:					23
N/A					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				118	24
Date of maximum: 5/28/2007					25
Cause of maximum:					26
Fire in the Village					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 12/17/2007					28
Total KWH used for pumping for the year				21,716	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1533 MAIN STREET	#1	376	12	432,000	No	<b>1</b>
SOUTH END OF CHURCH STREET	#2	300	12	576,000	Yes	<b>2</b>
1414 STONERIDGE	#3	380	12	413,280	Yes	<b>3</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	#1	#2	#3	1
Location	#1	#2	#3	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	GOULD	GOULD	5
Year Installed	1973	1995	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	495	287	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1973	1995	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	60	20	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		R	3
Year constructed	1973		2007	4
Primary material (earthen, steel, concrete, other)	STEEL		CONCRETE	5
Elevation difference in feet (See Headnote 3.)	143		0	6
Total capacity in gallons (actual)	50,000		60,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	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)
P	D	6.000	15,301	343	0	0	<b>15,644</b>
P	D	8.000	3,713	0	0	0	<b>3,713</b>
<b>Total Within Municipality</b>			<b>19,014</b>	<b>343</b>	<b>0</b>	<b>0</b>	<b>19,357</b>
<b>Total Utility</b>			<b>19,014</b>	<b>343</b>	<b>0</b>	<b>0</b>	<b>19,357</b>

1  
2

### 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	0.750	60	3	1	0	62	60	1
P	1.000	174	0	0	0	174		2
<b>Total Utility</b>		<b>234</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>236</b>	<b>60</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)	
0.625	223	3	13	0	213	15	1
0.750	12	0	0	0	12	0	2
1.000	6	0	2	0	4	0	3
1.500	3	0	0	0	3	0	4
<b>Total:</b>	<b>244</b>	<b>3</b>	<b>15</b>	<b>0</b>	<b>232</b>	<b>15</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)	
0.625	185	19	0	2	0	7	213	1
0.750	11	1	0	0	0	0	12	2
1.000	1	3	0	0	0	0	4	3
1.500	0	2	0	1	0	0	3	4
<b>Total:</b>	<b>197</b>	<b>25</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>7</b>	<b>232</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	38	1			39	2
<b>Total Fire Hydrants</b>	<b>38</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>39</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	40
Number of distribution system valves end of year:	42
Number of distribution valves operated during year:	42

**WATER OPERATING SECTION FOOTNOTES**

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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.

Account #640 additional supplies and expenses used with the new well and testing

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**Property Tax Equivalent (Water) - Part 2 (Page W-07)**

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Municipality has set the tax equivalent at zero per the approved board minutes.

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

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

Account #314 Well #3 additional expenses \$811,031

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**Water Mains (Page W-17)**

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

The additional Mains were financed with the Revenue Bond

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**Water Services (Page W-18)**

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

The additional Services were financed with the Revenue Bond

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**Meters (Page W-19)**

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

All meters are planned on being replaced within the ten years

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)	56,271	59,710	1
<b>Total Sewage Operating Revenues</b>	<b>56,271</b>	<b>59,710</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	0	0	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)	0	0	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>0</b>	<b>0</b>	
<b>Total Operating Revenues</b>	<b>56,271</b>	<b>59,710</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	23,642	21,514	8
Maintenance Expenses (831-834)	0	0	9
Customer Accounting & Collection Expenses (840-843)	0	0	10
Administrative and General Expenses (850-857)	10,153	11,243	11
<b>Total Operation and Maintenance Expenses</b>	<b>33,795</b>	<b>32,757</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	12,266	12,162	12
Amortization Expense (404)		0	13
Taxes (408)	758	641	14
<b>Total Other Operating Expenses</b>	<b>13,024</b>	<b>12,803</b>	
<b>Total Operating Expenses</b>	<b>46,819</b>	<b>45,560</b>	
<b>NET OPERATING INCOME</b>	<b>9,452</b>	<b>14,150</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
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	197	8,193	49,759	5
Commercial Revenues	25	1,104	6,039	6
Industrial Revenues				7
Revenues from Public Authorities	3	48	473	8
<b>Total Measured Service to General Customers (622)</b>	<b>225</b>	<b>9,345</b>	<b>56,271</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
<b>Total Sewage Operating Revenues</b>	<b>225</b>	<b>9,345</b>	<b>56,271</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)
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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)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
		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)	7,832	6,251	1
Power and Fuel for Pumping (821)	1,179	1,022	2
Power and Fuel for Aeration Equipment (822)	11,293	12,817	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)	0	0	7
Other Operating Supplies and Expenses (827)	2,678	1,112	8
Transportation Expenses (828)	660	312	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>23,642</b>	<b>21,514</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	0	0	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	0	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
<b>Total Maintenance Expenses</b>	<b>0</b>	<b>0</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	0	0	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	165	565	19
Office Supplies and Expenses (851)	509	345	20
Outside Services Employed (852)	8,177	8,261	21
Insurance Expense (853)	431	937	22
Employees Pensions and Benefits (854)	0	0	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	0	<b>24</b>
Miscellaneous General Expenses (856)	871	1,135	<b>25</b>
Rents (857)	0	0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>10,153</b>	<b>11,243</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>33,795</b>	<b>32,757</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		589	470	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		135	135	<b>2</b>
PSC Remainder Assessment		34	36	<b>3</b>
Other (specify): NONE			0	<b>4</b>
<b>Total tax expense</b>		<b>758</b>	<b>641</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)	300		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	62,106		6
Collecting Mains and Accessories (313)	280,845		7
Interceptor Mains and Accessories (314)	790		8
Force Mains (315)	6,612		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>350,653</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	750		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	10,944		13
Electric Pumping Equipment (323)	18,368		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	77		16
<b>Total Collection System Pumping Installations</b>	<b>30,139</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	2,837		17
Structures and Improvements (331)	41,249		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	58,023		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 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)			300	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			62,106	6
Collecting Mains and Accessories (313)			280,845	7
Interceptor Mains and Accessories (314)			790	8
Force Mains (315)			6,612	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>350,653</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			750	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			10,944	13
Electric Pumping Equipment (323)			18,368	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			77	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>30,139</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			2,837	17
Structures and Improvements (331)			41,249	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			58,023	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 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)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>102,109</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)	99		31
Computer Equipment (372.1)	2,074		32
Transportation Equipment (373)	4,547		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0	3,574	35
<b>Total General Plant</b>	<b>6,720</b>	<b>3,574</b>	
<b>Total utility plant in service directly assignable</b>	<b>489,621</b>	<b>3,574</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>489,621</b>	<b>3,574</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)			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>102,109</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			99 31
Computer Equipment (372.1)			2,074 32
Transportation Equipment (373)			4,547 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			3,574 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,294</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>493,195</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>493,195</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>	<u>0</u>	<u>0</u>	<u>0</u>
<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>	<u>0</u>	<u>0</u>	<u>0</u>
<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>	<u>0</u>	<u>0</u>	<u>0</u>
<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)
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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)
NONE					

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## SEWER OPERATING SECTION FOOTNOTES

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NONE