



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

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

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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

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**Exact Utility Name:** THORP MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** RANDALL REEG

**Title:** CITY ADMINISTRATOR

**Office Address:**

P.O. BOX 334

THORP, WI 54771-0334

**Telephone:** (715) 669 - 5371

**Fax Number:** (715) 669 - 5044

**E-mail Address:** administrator@cityofthorp.com

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

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**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

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

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

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**Name:** RAY STROINSKI

**Title:** BOARD MEMBER

**Office Address:**

P.O. BOX 334

THORP, WI 54771

**Telephone:** (715) 669 - 5371

**Fax Number:** (715) 669 - 5044

**E-mail Address:**

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**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:** JON TRAUTMAN, CPA

**Title:** MANAGER

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

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

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

**Date of most recent audit report:** 7/12/2007

**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:** BRENT LEECH

**Title:** WASTEWATER TREATMENT PLANT OPERATOR

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

**Telephone:** (715) 669 - 5373

**Fax Number:** (715) 669 - 5044

**E-mail Address:**

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**Name:** KEITH SEAMAN

**Title:** WATER UTILITY OPERATOR

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

**Telephone:** (715) 669 - 5808

**Fax Number:** (715) 669 - 5044

**E-mail Address:**

---

**Name:** TIMOTHY J. MCCREDDEN

**Title:** DIRECTOR OF PUBLIC WORKS

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

**Telephone:** (715) 669 - 5808

**Fax Number:** (715) 669 - 5044

**E-mail Address:**

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**Name of utility commission/committee:** THORP MUNICIPAL UTILITY BOARD

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

MS LAURIE NOLECHEK, MEMBER

MR RAY STROINSKI, MEMBER

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**Is sewer service rendered by the utility?** NO

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## IDENTIFICATION AND OWNERSHIP

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

Date of Ordinance:                     

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

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

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Firm Name:

Contact Person:

Title:

Telephone: ( ) - EXT

Fax Number: ( ) -

E-mail Address:

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Contract/Agreement beginning-ending dates:

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

THERE ARE NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	441,739	440,386	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	155,331	259,415	2
Depreciation Expense (403)	55,223	54,643	3
Amortization Expense (404)	0	0	4
Taxes (408)	55,438	50,842	5
<b>Total Operating Expenses</b>	<b>265,992</b>	<b>364,900</b>	
<b>Net Operating Income</b>	<b>175,747</b>	<b>75,486</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>175,747</b>	<b>75,486</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	696	1,518	7
Nonoperating Rental Income (418)	6,615	6,615	8
Interest and Dividend Income (419)	7,642	9,983	9
Miscellaneous Nonoperating Income (421)	46,129	39,706	10
<b>Total Other Income</b>	<b>61,082</b>	<b>57,822</b>	
<b>Total Income</b>	<b>236,829</b>	<b>133,308</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(36,710)	(36,710)	11
Other Income Deductions (426)	21,197	21,137	12
<b>Total Miscellaneous Income Deductions</b>	<b>(15,513)</b>	<b>(15,573)</b>	
<b>Income Before Interest Charges</b>	<b>252,342</b>	<b>148,881</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,114	27,969	13
Amortization of Debt Discount and Expense (428)	19,400	25,600	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	24,650	25,802	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>68,164</b>	<b>79,371</b>	
<b>Net Income</b>	<b>184,178</b>	<b>69,510</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,948,341	1,845,722	19
Balance Transferred from Income (433)	184,178	69,510	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	7,145	(33,109)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,125,374</b>	<b>1,948,341</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	441,739		441,739	1
<b>Total (Acct. 400):</b>	<b>441,739</b>	<b>0</b>	<b>441,739</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	155,331		155,331	2
<b>Total (Acct. 401):</b>	<b>155,331</b>	<b>0</b>	<b>155,331</b>	
<b>Depreciation Expense (403):</b>				
Derived	55,223		55,223	3
<b>Total (Acct. 403):</b>	<b>55,223</b>	<b>0</b>	<b>55,223</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	55,438		55,438	5
<b>Total (Acct. 408):</b>	<b>55,438</b>	<b>0</b>	<b>55,438</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>175,747</b>	<b>0</b>	<b>175,747</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	696		696	8
<b>Total (Acct. 415-416):</b>	<b>696</b>	<b>0</b>	<b>696</b>	
<b>Nonoperating Rental Income (418):</b>				
RENT OF PROPERTY HELD FOR FUTURE USE	6,615		6,615	9
<b>Total (Acct. 418):</b>	<b>6,615</b>	<b>0</b>	<b>6,615</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS - WATER	1,454	0	1,454	10
INTEREST ON INVESTMENTS - NONREGULATED SEWER	6,188	0	6,188	11
<b>Total (Acct. 419):</b>	<b>7,642</b>	<b>0</b>	<b>7,642</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>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		38,591	<b>38,591</b> 12
NONREGULATED SEWER	7,277	0	<b>7,277</b> 13
OTHER WATER REVENUES	261	0	<b>261</b> 14
<b>Total (Acct. 421):</b>	<b>7,538</b>	<b>38,591</b>	<b>46,129</b>
<b>TOTAL OTHER INCOME:</b>	<b>22,491</b>	<b>38,591</b>	<b>61,082</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,340)		<b>(5,340)</b> 15
DEREGULATED SEWER REGULATORY LIABILITY AMORI	(31,370)	0	<b>(31,370)</b> 16
<b>Total (Acct. 425):</b>	<b>(36,710)</b>	<b>0</b>	<b>(36,710)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		21,197	<b>21,197</b> 17
NONE	0	0	<b>0</b> 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>21,197</b>	<b>21,197</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(36,710)</b>	<b>21,197</b>	<b>(15,513)</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	24,114		<b>24,114</b> 19
<b>Total (Acct. 427):</b>	<b>24,114</b>	<b>0</b>	<b>24,114</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZED DEBT EXPENSE - WATER	2,800		<b>2,800</b> 20
AMORTIZED DEBT EXPENSE - NONREGULATED SEWER	16,600		<b>16,600</b> 21
<b>Total (Acct. 428):</b>	<b>19,400</b>	<b>0</b>	<b>19,400</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0</b> 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	24,650		<b>24,650</b> 23
<b>Total (Acct. 430):</b>	<b>24,650</b>	<b>0</b>	<b>24,650</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0</b> 24
<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 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>68,164</b>	<b>0</b>	<b>68,164</b>
<b>NET INCOME:</b>	<b>166,784</b>	<b>17,394</b>	<b>184,178</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(220,734)	2,169,075	1,948,341 26
<b>Total (Acct. 216):</b>	<b>(220,734)</b>	<b>2,169,075</b>	<b>1,948,341</b>
<b>Balance Transferred from Income (433):</b>			
Derived	166,784	17,394	184,178 27
<b>Total (Acct. 433):</b>	<b>166,784</b>	<b>17,394</b>	<b>184,178</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<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 29
<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	7,145		7,145 30
<b>Total (Acct. 436)--Debit:</b>	<b>7,145</b>	<b>0</b>	<b>7,145</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(61,095)</b>	<b>2,186,469</b>	<b>2,125,374</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)	696				696	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>696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>696</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	441,739	0	0	0	441,739	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>441,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>441,739</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)	3,516,694	3,465,419	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	750,239	702,295	2
<b>Net Utility Plant</b>	<b>2,766,455</b>	<b>2,763,124</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,430,982	3,387,313	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,265,414	1,197,368	4
<b>Net Nonutility Property</b>	<b>2,165,568</b>	<b>2,189,945</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	24,780	541	6
Special Funds (125)	193,906	186,761	7
<b>Total Other Property and Investments</b>	<b>2,384,254</b>	<b>2,377,247</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	233,780	173,366	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	77,365	75,396	11
Other Accounts Receivable (143)	73,576	70,479	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,484	0	14
Materials and Supplies (150)	17,185	17,505	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>404,390</b>	<b>336,746</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	63,253	82,653	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>63,253</b>	<b>82,653</b>	
<b>Total Assets and Other Debits</b>	<b>5,618,352</b>	<b>5,559,770</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)	784,293	784,293	<b>21</b>
Appropriated Earned Surplus (215)	193,906	186,761	<b>22</b>
Unappropriated Earned Surplus (216)	2,125,374	1,948,341	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,103,573</b>	<b>2,919,395</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,217,668	1,372,860	<b>24</b>
Advances from Municipality (223)	617,020	549,479	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,834,688</b>	<b>1,922,339</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	21,988	21,973	<b>28</b>
Payables to Municipality (233)	39,949	38,827	<b>29</b>
Customer Deposits (235)	1,335	1,435	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	19,249	20,901	<b>32</b>
Other Current and Accrued Liabilities (238)	10,240	10,860	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>92,761</b>	<b>93,996</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)	587,330	624,040	<b>36</b>
<b>Total Deferred Credits</b>	<b>587,330</b>	<b>624,040</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>5,618,352</b>	<b>5,559,770</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	3,465,419	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)	2,469,815	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,046,879	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>3,516,694</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)	565,828	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	184,411	0	0	0	12
<b>Total Accumulated Provision</b>	<b>750,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,766,455</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>	529,981				<b>529,981</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,223				<b>55,223</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,961				<b>1,961</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>57,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,184</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,337				<b>21,337</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>21,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,337</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>565,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>565,828</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>	172,314				<b>172,314</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	21,197				<b>21,197</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>21,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,197</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	9,100				<b>9,100</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>9,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,100</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>184,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,411</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	1,379,391	48,295	6,237	1,421,449	1
<b>Other (specify):</b>					
NONREGULATED SEWER PLANT - CONTRIBI	1,878,934	16,411	14,800	1,880,545	2
NONREGULATED SEWER PLANT - FUTURE U	128,988			128,988	3
<b>Total Nonutility Property (121)</b>	<b>3,387,313</b>	<b>64,706</b>	<b>21,037</b>	<b>3,430,982</b>	
Less accum. prov. depr. & amort. (122)	1,197,368	89,083	21,037	1,265,414	4
 <b>Net Nonutility Property</b>	 <b>2,189,945</b>	 <b>(24,377)</b>	 <b>0</b>	 <b>2,165,568</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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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	15,285	15,605
Sewer utility	1,900	1,900
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>17,185</b>	<b>17,505</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>				
2004 GO REFUND ISSUE	3,500	428	25,152	1
SAFE DRINKING WATER LOAN	1,050	428	8,500	2
TAXABLE REFUNDING BONDS	14,850	428	29,601	3
<b>Total</b>			<b>63,253</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	784,293	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>784,293</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)	
TAXABLE REFUNDING BONDS	03/30/2005	03/01/2009	4.40%	150,000	<b>1</b>
SAFE DRINKING WATER LOAN	04/27/2005	05/01/2024	1.42%	1,067,668	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,217,668</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>					
CITY ADVANCE	12/31/2007	12/31/2008	4.50%	143,295	1
PROMISSORY NOTE	05/12/2003	05/14/2013	3.60%	145,550	2
STATE TRUST FUND	09/29/1997	03/15/2017	6.75%	76,597	3
STATE TRUST FUND	04/01/1998	03/15/2018	6.75%	14,430	4
STATE TRUST FUND	07/30/2004	03/15/2020	5.00%	213,491	5
CITY ADVANCE	10/12/1992	12/31/2008	2.50%	23,657	6
<b>Total for Account 223</b>				<b>617,020</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	55,438	2
Charged electric department expense		3
Charged sewer department expense	523	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>55,961</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	51,599	6
Social Security taxes	4,167	7
PSC Remainder Assessment	195	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>55,961</b>	
<b>Balance end of year</b>	<b>0</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>					
3/30/05 TAXABLE REFUNDING BONDS	3,783	8,567	9,200	3,150	1
4/27/05 SAFE DRINKING WATER LOAN	2,656	15,411	15,542	2,525	2
<b>Subtotal</b>	<b>6,439</b>	<b>23,978</b>	<b>24,742</b>	<b>5,675</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
4/28/98 PROMISSORY NOTE	106	21	127	0	4
4/1/98 STATE TRUST FUND	818	988	1,033	773	5
10/12/92 CITY ADVANCE	0	1,171	1,171	0	6
9/29/97 STATE TRUST FUND	4,374	5,256	5,525	4,105	7
7/30/04 STATE TRUST FUND	8,909	10,823	11,254	8,478	8
5/12/03 PROMISSORY NOTE	255	6,391	6,428	218	9
<b>Subtotal</b>	<b>14,462</b>	<b>24,650</b>	<b>25,538</b>	<b>13,574</b>	
<b>Other long-Term Debt (224)</b>					
DEBT PROCESSING FEES	0	136	136	0	10
<b>Subtotal</b>	<b>0</b>	<b>136</b>	<b>136</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>20,901</b>	<b>48,764</b>	<b>50,416</b>	<b>19,249</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>		
SPECIAL ASSESSMENTS	24,780	2
<b>Total (Acct. 124):</b>	<b>24,780</b>	
<b>Special Funds (125):</b>		
BOND RESERVE/REDEMPTION/REPLACEMENT	193,906	3
<b>Total (Acct. 125):</b>	<b>193,906</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	77,365	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>77,365</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	73,576	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>73,576</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM DEBT SERVICE FOR DEBT RELATED EXPENSES	2,484	12
<b>Total (Acct. 145):</b>	<b>2,484</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY FOR OPERATING EXPENSES	39,949	16
<b>Total (Acct. 233):</b>	<b>39,949</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	85,430	17
REGULATORY LIABILITY FOR NONREGULATED SEWER	501,900	18
<b>Total (Acct. 253):</b>	<b>587,330</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)	2,448,339	0	0	0	2,448,339	1
Materials and Supplies	15,445	0	0	0	15,445	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	547,904	0	0	0	547,904	4
Customer Advances for Construction					0	5
Regulatory Liability	88,100	0	0	0	88,100	6
					0	7
<b>Average Net Rate Base</b>	<b>1,827,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,827,780</b>	
Net Operating Income	175,747	0	0	0	175,747	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.62%</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	1.8	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	90,770	0	0	0	<b>90,770</b>	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,340	0	0	0	<b>5,340</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>85,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,430</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

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

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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: Non-regulated sewer customer accounts receivable \$73,576  
Account 145: Due from Debt Service Fund - for debt related expenses \$2,484  
Account 233: Due to municipality for operating expenses \$39,949

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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)	436,087	434,755	1
<b>Total Sales of Water</b>	<b>436,087</b>	<b>434,755</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,371	3,049	2
Other Water Revenues (474)	2,281	2,582	3
<b>Total Other Operating Revenues</b>	<b>5,652</b>	<b>5,631</b>	
<b>Total Operating Revenues</b>	<b>441,739</b>	<b>440,386</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	111,513	213,190	4
General Operating Expenses (680-690)	43,818	46,225	5
<b>Total Operation and Maintenance Expenses</b>	<b>155,331</b>	<b>259,415</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	55,223	54,643	6
Amortization Expense (404)	0	0	7
Taxes (408)	55,438	50,842	8
<b>Total Other Operating Expenses</b>	<b>110,661</b>	<b>105,485</b>	
<b>Total Operating Expenses</b>	<b>265,992</b>	<b>364,900</b>	
<b>NET OPERATING INCOME</b>	<b>175,747</b>	<b>75,486</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	4	17	178	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>17</b>	<b>178</b>	
Metered Sales to General Customers (461)				
Residential	656	22,352	203,181	4
Commercial	119	11,012	69,974	5
Industrial	11	1,182	9,136	6
<b>Total Metered Sales to General Customers (461)</b>	<b>786</b>	<b>34,546</b>	<b>282,291</b>	
Private Fire Protection Service (462)	3		4,212	7
Public Fire Protection Service (463)	1		134,480	8
Other Sales to Public Authorities (464)	15	1,534	14,926	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>809</b>	<b>36,097</b>	<b>436,087</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)	134,480	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>134,480</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,371	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,371</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,959	7
<b>Other (specify):</b> RECONNECT FEES	322	8
<b>Total Other Water Revenues (474)</b>	<b>2,281</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)	41,966	41,902	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	14,347	13,710	3
Chemicals (630)	21,539	19,818	4
Supplies and Expenses (640)	9,948	9,799	5
Repairs of Water Plant (650)	10,051	124,899	6
Transportation Expenses (660)	13,662	3,062	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>111,513</b>	<b>213,190</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	18,277	19,903	8
Office Supplies and Expenses (681)	1,211	942	9
Outside Services Employed (682)	6,336	3,800	10
Insurance Expense (684)	4,687	4,975	11
Employees Pensions and Benefits (686)	13,307	16,605	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>43,818</b>	<b>46,225</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>155,331</b>	<b>259,415</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		51,599	49,860	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		523	514	2
<b>Net property tax equivalent</b>		<b>51,076</b>	<b>49,346</b>	
Social Security		4,167	1,327	3
PSC Remainder Assessment		195	169	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>55,438</b>	<b>50,842</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			Clark				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.172130				3
County tax rate	mills		7.055750				4
Local tax rate	mills		5.861690				5
School tax rate	mills		8.489210				6
Voc. school tax rate	mills		1.597270				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>23.176050</b>				10
Less: state credit	mills		1.273630				11
<b>Net tax rate</b>	mills		<b>21.902420</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.861690</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.086480</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.948170</b>				17
<b>Total Tax Rate</b>	mills		<b>23.176050</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.688131</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.902420</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.071745</b>				21
Utility Plant, Jan. 1	\$	3,465,419	3,465,419				22
Materials & Supplies	\$	15,605	15,605				23
<b>Subtotal</b>	\$	<b>3,481,024</b>	<b>3,481,024</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,481,024</b>	<b>3,481,024</b>				26
Assessment Ratio	dec.		0.983500				27
<b>Assessed Value</b>	\$	<b>3,423,587</b>	<b>3,423,587</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.071745</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>51,599</b>	<b>51,599</b>				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>51,599</b>					34

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	73,827		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	438,628		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>515,085</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	70,477		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	108,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>179,425</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 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)			73,827	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			438,628	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,630	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>515,085</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			70,477	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			108,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>179,425</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 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)	8,210		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	257,528		26
Transmission and Distribution Mains (343)	1,154,364	17,424	27
Fire Mains (344)	0		28
Services (345)	86,221	39,090	29
Meters (346)	70,628	2,052	30
Hydrants (348)	87,092	5,722	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,664,043</b>	<b>64,288</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,236		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	600		36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,544		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>68,311</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,426,864</b>	<b>64,288</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,426,864</b>	<b>64,288</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)			8,210 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			257,528 26
Transmission and Distribution Mains (343)	16,063		1,155,725 27
Fire Mains (344)			0 28
Services (345)	3,348		121,963 29
Meters (346)	716		71,964 30
Hydrants (348)	1,210		91,604 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>21,337</b>	<b>0</b>	<b>1,706,994</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,236 34
Office Furniture and Equipment (372)			923 35
Computer Equipment (372.1)			600 36
Transportation Equipment (373)			60,008 37
Other General Equipment (379)			5,544 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>68,311</b>
<b>Total utility plant in service directly assignable</b>	<b>21,337</b>	<b>0</b>	<b>2,469,815</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>21,337</b>	<b>0</b>	<b>2,469,815</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)	30,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	312,363		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>342,363</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)	22,033		23
<b>Total Water Treatment Plant</b>	<b>22,033</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)			30,000 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			312,363 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>342,363</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)			22,033 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>22,033</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)	139,380		26
Transmission and Distribution Mains (343)	455,813	17,424	27
Fire Mains (344)	0		28
Services (345)	68,018		29
Meters (346)	0		30
Hydrants (348)	10,948		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>674,159</b>	<b>17,424</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>1,038,555</b>	<b>17,424</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,038,555</b>	<b>17,424</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)			139,380 26
Transmission and Distribution Mains (343)	6,300		466,937 27
Fire Mains (344)			0 28
Services (345)	2,700		65,318 29
Meters (346)			0 30
Hydrants (348)	100		10,848 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,100</b>	<b>0</b>	<b>682,483</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>9,100</b>	<b>0</b>	<b>1,046,879</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>9,100</b>	<b>0</b>	<b>1,046,879</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			3,371	<b>3,371</b>	1
February			3,204	<b>3,204</b>	2
March			3,884	<b>3,884</b>	3
April			3,347	<b>3,347</b>	4
May			3,696	<b>3,696</b>	5
June			3,732	<b>3,732</b>	6
July			5,087	<b>5,087</b>	7
August			4,840	<b>4,840</b>	8
September			3,329	<b>3,329</b>	9
October			3,407	<b>3,407</b>	10
November			3,343	<b>3,343</b>	11
December			3,396	<b>3,396</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>44,636</b>	<b>44,636</b>	
Less: Water sold				36,097	13
Volume pumped but not sold				<b>8,539</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				90	16
Volume related to equipment/system malfunction				434	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>524</b>	19
Volume pumped but unaccounted for				<b>8,015</b>	20
Percent of water lost				<b>18%</b>	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.)				190	24
Date of maximum: 12/15/2007					25
Cause of maximum:					26
water break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				69	27
Date of minimum: 11/28/2007					28
Total KWH used for pumping for the year				162,449	29
If water is purchased: Vendor Name: NA					30
Point of Delivery: NA					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>	
WEST PROSPECT STREET	10	44	8	0	No	<b>1</b>
SOUTH ADAMS STREET	11	112	8	24,000	Yes	<b>2</b>
SOUTH WILSON	12	242	8	24,000	Yes	<b>3</b>
GORMAN AVE	13	40	12	45,000	Yes	<b>4</b>
GORMAN AVE	14	40	12	45,000	Yes	<b>5</b>
EAST NYE STREET	4	80	8	34,000	Yes	<b>6</b>
NORTH ADAMS STREET	5	72	6	18,000	Yes	<b>7</b>
409 WEST LAWRENCE STREET	9	350	8	43,000	Yes	<b>8</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	11	12	13	1
Location	SOUTH ADAMS STREET	SOUTH WILSON	GORMAN AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1999	1995	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	32	35	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GOULDS	10
Year Installed	1999	1990	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	10	10	13

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	9		1
Location	WEST LAWRENCE STREET		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	JACUZZI		5
Year Installed	1995		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	65		8
Pump Motor or Standby Engine Mfr	FRANKLIN		10
Year Installed	1990		11
Type	ELECTRIC		12
Horsepower	10		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER 1	TOWER 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1967	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	25	6
Total capacity in gallons (actual)	150,000	240,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	11,204	0	0	0	11,204
P	S	4.000	1,681	0	0	0	1,681
M	D	6.000	46,912	0	1,450	0	45,462
P	D	6.000	3,167	1,450	0	0	4,617
M	D	8.000	9,257	0	0	0	9,257
M	D	12.000	6,893	0	0	0	6,893
P	T	12.000	2,475	0	0	0	2,475
<b>Total Within Municipality</b>			<b>81,589</b>	<b>1,450</b>	<b>1,450</b>	<b>0</b>	<b>81,589</b>
P	S	4.000	6,474	0	0	0	6,474
P	T	12.000	8,405	0	0	0	8,405
<b>Total Outside of Municipality</b>			<b>14,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,879</b>
<b>Total Utility</b>			<b>96,468</b>	<b>1,450</b>	<b>1,450</b>	<b>0</b>	<b>96,468</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)	
M	0.750	343	0	0	0	343		1
L	0.750	297	0	0	0	297		2
M	1.000	108	26	25	0	109		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	5	0	0	0	5		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
M	6.000	2	0	0	0	2		9
M	8.000	3	0	0	0	3		10
<b>Total Utility</b>		<b>771</b>	<b>26</b>	<b>25</b>	<b>0</b>	<b>772</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)	
0.625	362	18	0	0	<b>380</b>	17	1
0.750	417	0	7	0	<b>410</b>	24	2
1.000	30	1	1	0	<b>30</b>	0	3
1.250	6	0	0	0	<b>6</b>	0	4
1.500	4	0	0	0	<b>4</b>	0	5
2.000	11	0	0	0	<b>11</b>	0	6
3.000	5	1	0	0	<b>6</b>	0	7
<b>Total:</b>	<b>835</b>	<b>20</b>	<b>8</b>	<b>0</b>	<b>847</b>	<b>41</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	327	29	3	3	0	18	<b>380</b>	1
0.750	329	60	2	2	0	17	<b>410</b>	2
1.000	0	15	4	5	0	6	<b>30</b>	3
1.250	0	4	1	0	0	1	<b>6</b>	4
1.500	0	1	1	0	0	2	<b>4</b>	5
2.000	0	9	1	1	0	0	<b>11</b>	6
3.000	0	1	0	3	0	2	<b>6</b>	7
<b>Total:</b>	<b>656</b>	<b>119</b>	<b>12</b>	<b>14</b>	<b>0</b>	<b>46</b>	<b>847</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	2				2	1
Within Municipality	129	2	2		129	2
<b>Total Fire Hydrants</b>	<b>131</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>131</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	50
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	43

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## 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 650: In 2006, tower painting was done and 2006 was also the last year of amortization of deferred costs.

Account 660: In 2006, the equipment use charge was not charged to the utility by the city.

Account 682: In 2007, utility mapping was done by an outside firm.

Account 686: In 2006, a portion of the social security taxes were accounted for in account 686. In 2007 the entire social security tax was correctly accounted for on W-6, taxes. This accounted for the change in 686 and W-6.

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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 water main additions were financed half by special assessments charged to the customers and half by the utility.

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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 water services were financed by the utility.

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

There are none.

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### Meters (Page W-19)

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

The utility has a 10% per year meter testing regiment that is being implemented in 2008.

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.

The station meters were not tested in 2007. They are scheduled to be tested in 2008.

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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)	275,743	292,840	1
<b>Total Sewage Operating Revenues</b>	<b>275,743</b>	<b>292,840</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	3,036	2,653	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)	512	871	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>3,548</b>	<b>3,524</b>	
<b>Total Operating Revenues</b>	<b>279,291</b>	<b>296,364</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	100,008	108,342	8
Maintenance Expenses (831-834)	3,141	10,155	9
Customer Accounting & Collection Expenses (840-843)	20,628	21,241	10
Administrative and General Expenses (850-857)	62,586	31,531	11
<b>Total Operation and Maintenance Expenses</b>	<b>186,363</b>	<b>171,269</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	38,975	37,807	12
Amortization Expense (404)	0	0	13
Taxes (408)	4,456	1,391	14
<b>Total Other Operating Expenses</b>	<b>43,431</b>	<b>39,198</b>	
<b>Total Operating Expenses</b>	<b>229,794</b>	<b>210,467</b>	
<b>NET OPERATING INCOME</b>	<b>49,497</b>	<b>85,897</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	648	22,067	170,981	5
Commercial Revenues	114	10,913	66,101	6
Industrial Revenues	12	1,182	7,136	7
Revenues from Public Authorities	11	1,256	8,066	8
<b>Total Measured Service to General Customers (622)</b>	<b>785</b>	<b>35,418</b>	<b>252,284</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)	8	984	23,459	10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>793</b>	<b>36,402</b>	<b>275,743</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	3,036	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,036</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>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SEPTIC HAUL FEES	512	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>512</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)	35,207	33,015	1
Power and Fuel for Pumping (821)	30,885	29,318	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	11,843	18,123	7
Other Operating Supplies and Expenses (827)	10,210	24,726	8
Transportation Expenses (828)	11,863	3,160	9
Rents (829)	0	0	10
<b>Total Operation Expenses</b>	<b>100,008</b>	<b>108,342</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	0	0	11
Maintenance of Collection System Pumping Equipment (832)	2,200	4,389	12
Maintenance of Treatment and Disposal Plant Equipment (833)	941	5,766	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
<b>Total Maintenance Expenses</b>	<b>3,141</b>	<b>10,155</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	18,296	19,904	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	2,332	1,337	17
Uncollectible Accounts (843)	0	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>20,628</b>	<b>21,241</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	0	0	19
Office Supplies and Expenses (851)	1,112	1,080	20
Outside Services Employed (852)	42,598	9,595	21
Insurance Expense (853)	4,688	4,395	22
Employees Pensions and Benefits (854)	12,229	14,463	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)	1,959	1,998	<b>25</b>
Rents (857)	0	0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>62,586</b>	<b>31,531</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>186,363</b>	<b>171,269</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		3,738	877	1
Local and School Tax Equivalent on Meters Charged by Water Department		523	514	2
PSC Remainder Assessment		195	0	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>4,456</b>	<b>1,391</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)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	2,975	30,814	6
Collecting Mains and Accessories (313)	183,879	16,411	7
Interceptor Mains and Accessories (314)	54,961		8
Force Mains (315)	76,844		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>318,659</b>	<b>47,225</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	160,840		12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	155,052		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	10,976		16
<b>Total Collection System Pumping Installations</b>	<b>349,984</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	139,910		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	73,866		20
Secondary Treatment Equipment (334)	160,852		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	6,111		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	74,041		25
Flow Metering and Monitoring Equipment (339)	19,911		26

**SEWER UTILITY PLANT IN SERVICE (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)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		(2,975)	30,814	6
Collecting Mains and Accessories (313)	6,237	2,975	197,028	7
Interceptor Mains and Accessories (314)			54,961	8
Force Mains (315)			76,844	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>6,237</b>	<b>0</b>	<b>359,647</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			160,840	12
Receiving Wells (322)			23,116	13
Electric Pumping Equipment (323)			155,052	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			10,976	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>349,984</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)			139,910	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			73,866	20
Secondary Treatment Equipment (334)			160,852	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			6,111	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			74,041	25
Flow Metering and Monitoring Equipment (339)			19,911	26

**SEWER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	121,633		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>650,523</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)	34,063		33
Other General Equipment (379)	26,162	1,071	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>60,225</b>	<b>1,071</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,379,391</b>	<b>48,296</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,379,391</b>	<b>48,296</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)			121,633 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>650,523</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)			34,063 33
Other General Equipment (379)			27,233 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>61,296</b>
<b>Total utility plant in service directly assignable</b>	<b>6,237</b>	<b>0</b>	<b>1,421,450</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>6,237</b>	<b>0</b>	<b>1,421,450</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)	437,082	16,411	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	79,685		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>516,767</b>	<b>16,411</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)	402,820		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	129,611		20
Secondary Treatment Equipment (334)	498,762		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	18,948		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	229,582		25
Flow Metering and Monitoring Equipment (339)	82,444		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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)	14,800		438,693 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			79,685 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>14,800</b>	<b>0</b>	<b>518,378</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)			402,820 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			129,611 20
Secondary Treatment Equipment (334)			498,762 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			18,948 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			229,582 25
Flow Metering and Monitoring Equipment (339)			82,444 26

**SEWER UTILITY PLANT IN SERVICE  
--Plant Financed by Contributions--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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>1,362,167</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>1,878,934</b>	<b>16,411</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,878,934</b>	<b>16,411</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>1,362,167</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>14,800</b>	<b>0</b>	<b>1,880,545</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>14,800</b>	<b>0</b>	<b>1,880,545</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	0.750				640	640		1
Sewer	1.000				109	109		2
Sewer	1.250				8	8		3
Sewer	1.500				2	2		4
Sewer	2.000				5	5		5
Sewer	3.000				1	1		6
Sewer	4.000				2	2		7
Sewer	6.000				2	2		8
Sewer	8.000				3	3		9
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>772</b>	<b>772</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)	
3.000	113	0	0	0	113	1
6.000	3,199	1,427	1,427	0	3,199	2
8.000	21,684	0	0	0	21,684	3
10.000	2,538	0	0	0	2,538	4
12.000	7,569	0	0	0	7,569	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
<b>Total Utility</b>	<b>81,513</b>	<b>1,427</b>	<b>1,427</b>	<b>0</b>	<b>81,513</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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NONE