



3015 (02-05-09)

ANNUAL REPORT

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 2008

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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

When was utility organized? 12/31/1959

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JAHR

Title: CLERK-TREASURER

Office Address:

613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

Email Address: colfaxclerk@charter.net

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

Name: MARY S. BERGMANN

Title:

Office Address: BAUMAN ASSOCIATES, LTD.

4229 SOUTHTOWNE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001 EXT 112

Fax Number: (715) 834 - 2774

Email Address: marybergmann@baumancpa.com

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

Name: MARK HALPIN

Title: CHAIRPERSON

Office Address:

613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

Email Address:

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

YES

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

Name: DANIEL CARLSON

Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD.

4229 SOUTHTOWNE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

Email Address: dancarlson@baumancpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/15/2008

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R. BOYD

Title: UTILITY SUPERINTENDENT

Office Address:

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

Email Address:

Name of utility commission/committee: VILLAGE OF COLFAX DEPARTMENT OF PUBLIC WORKS

Names of members of utility commission/committee:

MR MARK HALPIN, CHAIRPERSON

MS RICHARD JOHNSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 3/22/2002

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	187,918	186,628	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	104,413	91,543	2
Depreciation Expense (403)	41,833	41,705	3
Amortization Expense (404-407)	0		4
Taxes (408)	39,687	39,213	5
Total Operating Expenses	185,933	172,461	
Net Operating Income	1,985	14,167	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,985	14,167	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,924	8,016	10
Miscellaneous Nonoperating Income (421)	(27,684)	(23,217)	11
Total Other Income	(23,760)	(15,201)	
Total Income	(21,775)	(1,034)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,231)	(3,231)	12
Other Income Deductions (426)	7,194	7,194	13
Total Miscellaneous Income Deductions	3,963	3,963	
Income Before Interest Charges	(25,738)	(4,997)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,172	32,404	14
Amortization of Debt Discount and Expense (428)	759	759	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	41,931	33,163	
Net Income	(67,669)	(38,160)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,138,666	1,176,826	20
Balance Transferred from Income (433)	(67,669)	(38,160)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,070,997	1,138,666	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	187,918	0	187,918	1
Total (Acct. 400):	187,918	0	187,918	
Operation and Maintenance Expense (401-402):				
Derived	104,413	0	104,413	2
Total (Acct. 401-402):	104,413	0	104,413	
Depreciation Expense (403):				
Derived	41,833	0	41,833	3
Total (Acct. 403):	41,833	0	41,833	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	39,687	0	39,687	5
Total (Acct. 408):	39,687	0	39,687	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,985	0	1,985	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
WATER UTILITY	3,924		3,924	11
Total (Acct. 419):	3,924	0	3,924	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NET LOSS OF NONREGULATED SEWER UTILITY	(27,684)		(27,684)	13
Total (Acct. 421):	(27,684)	0	(27,684)	
TOTAL OTHER INCOME:	(23,760)	0	(23,760)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,231)	0	(3,231)	14
NONE			0	15
Total (Acct. 425):	(3,231)	0	(3,231)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,194	7,194	16
NONE			0	17
Total (Acct. 426):	0	7,194	7,194	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,231)	7,194	3,963	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	41,172	0	41,172	18
Total (Acct. 427):	41,172	0	41,172	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND COSTS OF BOND COS*	759		759	19
Total (Acct. 428):	759	0	759	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	41,931	0	41,931	
NET INCOME:	(60,475)	(7,194)	(67,669)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	845,819	292,847	1,138,666	24
Total (Acct. 216):	845,819	292,847	1,138,666	
Balance Transferred from Income (433):				
Derived	(60,475)	(7,194)	(67,669)	25
Total (Acct. 433):	(60,475)	(7,194)	(67,669)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	785,344	285,653	1,070,997	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	187,918	0	0	0	187,918	1
Less: interdepartmental sales	0	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	187,918	0	0	0	187,918	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.9	1
Electric		2
Gas		3
Sewer	0.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,262,606	2,258,433	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	419,102	369,391	2
Net Utility Plant	1,843,504	1,889,042	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,084,848	1,766,267	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	791,677	752,271	4
Net Nonutility Property	1,293,171	1,013,996	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	475,629	505,876	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	1,768,800	1,519,872	
CURRENT AND ACCRUED ASSETS			
Cash (131)	104,256	461,183	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	35,982	32,020	15
Other Accounts Receivable (143)	40,886	41,103	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	75,079	3,570	18
Plant Materials and Operating Supplies (154)	4,924	5,714	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,816	3,142	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	1,419	1,363	26
Total Current and Accrued Assets	265,362	548,095	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,375	22,734	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	32,237	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	21,375	54,971	
Total Assets and Other Debits	3,899,041	4,011,980	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,086,509	1,086,509	33
Appropriated Earned Surplus (215)	298,504	298,504	34
Unappropriated Earned Surplus (216)	1,070,997	1,138,666	35
Total Proprietary Capital	2,456,010	2,523,679	
LONG-TERM DEBT			
Bonds (221)	1,140,000	1,190,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	194,425	201,500	38
Total Long-Term Debt	1,334,425	1,391,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,794	9,471	40
Payables to Municipality (233)	49,280	30,804	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,457	2,706	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,612	2,126	46
Total Current and Accrued Liabilities	60,143	45,107	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	48,463	51,694	49
Total Deferred Credits	48,463	51,694	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,899,041	4,011,980	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,258,433	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,909,941	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	352,665	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,262,606	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	352,090	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	67,012	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	419,102	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,843,504	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	309,573				309,573	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,833				41,833	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	684				684	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	42,517	0	0	0	42,517	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	352,090	0	0	0	352,090	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	59,818				59,818	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,194				7,194	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,194	0	0	0	7,194	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	67,012	0	0	0	67,012	26
Footnotes						27

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	1,766,267	318,581		2,084,848	1
NONE	0			0	2
Total Nonutility Property (121)	1,766,267	318,581	0	2,084,848	
Less accum. prov. depr. & amort. (122)	752,271	39,406		791,677	3
Net Nonutility Property	1,013,996	279,175	0	1,293,171	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	4,924	5,714
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	4,924	5,714

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1.295 MILLION \$ BOND ISSUE	22,731	1356	21,375	1
Total			21,375	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,086,509	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,086,509</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1.295 MILLION BONDS - 2004	06/15/2004	12/01/2024	4.94%	1,140,000	1
Total Bonds (Account 221):				1,140,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
IMPROVEMENTS TO SEWER SYSTEM	12/01/2007	12/01/2009	4.25%	194,425	2
Total for Account 224				194,425	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	39,687	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	39,687	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,055	7
PSC Remainder Assessment	142	8
Other (explain):		
Property Tax Equivalent	37,490	9
Total payments and other debits	39,687	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1.295 BOND ISSUE	2,706	31,636	31,078	3,264	1
Subtotal	2,706	31,636	31,078	3,264	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
\$201,500 NOTE	0	9,536	9,343	193	3
Subtotal	0	9,536	9,343	193	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,706	41,172	40,421	3,457	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
VARIOUS SINKING FUND AND SAVINGS ACCOUNTS	475,629	3
UNUSED BOND PROCEEDS	0	4
Total (Acct. 125):	475,629	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,982	9
Electric	0	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	35,982	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	36,348	13
Merchandising, jobbing and contract work		14
Other (specify):		
RECYCLING	4,538	15
Total (Acct. 143):	40,886	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	11,817	16
NONE		17
PUBLIC FIRE PROTECTION CHARGE	63,262	* 18
Total (Acct. 145):	75,079	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Prepayments (165):		
INSURANCE - WATER	1,354	19
INSURANCE - SEWER	1,462	20
Total (Acct. 165):	2,816	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT & DIFFERENCE BETWEEN AMOUNTS BILLED AND REC	41,913	26
UNPAID RECYCLING CHARGES	3,668	27
AMOUNT OWED TO MUNICIPALITY FOR 2007 DELINQUENT UTILITIES	3,699	28
Total (Acct. 233):	49,280	
Other Deferred Credits (253):		
Regulatory Liability	48,463	29
NONE		30
Total (Acct. 253):	48,463	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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 - This receivable is for the amount due to the utility for recycling services and sewer services.

Account 145 - This is the amount that is due to the utility that was placed on the tax roll for collection purposes and the public fire protection charge.

Account 233 - This is the amount owed to the Municipality. This account will increase/decrease inconsistently because of payments made to and from the utility and the municipality. This account will vary because of cash flow situations in both entities.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,907,855	0	0	0	1,907,855	1
Materials and Supplies	5,319	0	0	0	5,319	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	330,831	0	0	0	330,831	4
Customer Advances for Construction					0	5
Regulatory Liability	50,078	0	0	0	50,078	6
NONE					0	7
Average Net Rate Base	1,532,265	0	0	0	1,532,265	
Net Operating Income	1,985	0	0	0	1,985	8
Net Operating Income as a percent of						
Average Net Rate Base	0.13%	N/A	N/A	N/A	0.13%	

**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	51,694	0	0	0	51,694	1
Add credits during year:						
NONE		0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,231	0	0	0	3,231	3
Other (specify):						
NONE					0	4
Balance End of Year	48,463	0	0	0	48,463	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	185,357	184,549	1
Total Sales of Water	185,357	184,549	
Other Operating Revenues			
Forfeited Discounts (470)	792	806	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	1,769	1,273	5
Total Other Operating Revenues	2,561	2,079	
Total Operating Revenues	187,918	186,628	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	60,228	46,777	6
General Operating Expenses (680-691)	44,185	44,766	7
Total Operation and Maintenance Expenses	104,413	91,543	
Other Operating Expenses			
Depreciation Expense (403)	41,833	41,705	8
Amortization Expense (404-407)			9
Taxes (408)	39,687	39,213	10
Total Other Operating Expenses	81,520	80,918	
Total Operating Expenses	185,933	172,461	
NET OPERATING INCOME	1,985	14,167	

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 (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	375	17,340	74,715	5
Commercial (461.2)	69	5,928	22,781	6
Industrial (461.3)				7
Public Authority (461.4)	5	2,658	4,983	8
Total Metered Sales to General Customers (461)	449	25,926	102,479	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		63,262	10
Other Water Sales (465)	14	6,396	19,616	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	464	32,322	185,357	

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)	1
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	63,262	3
NONE		4
Total Public Fire Protection Service (463)	63,262	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	792	6
Other (specify):		
Total Forfeited Discounts (470)	792	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT/MISC FEES	1,085	9
Return on net investment in meters charged to sewer department	684	10
Other (specify):		
Total Other Water Revenues (474)	1,769	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	22,737	24,397	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	11,966	9,720	3
Chemicals (630)	4,818	7,366	4
Supplies and Expenses (640)	8,358	2,739	5
Repairs of Water Plant (650)	11,406	1,200	6
Transportation Expenses (660)	943	1,355	7
Total Plant Operation and Maintenance Expenses	60,228	46,777	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,051	13,714	8
Office Supplies and Expenses (681)	2,006	919	9
Outside Services Employed (682)	8,949	6,412	10
Insurance Expense (684)	3,847	3,880	11
Employees Pensions and Benefits (686)	19,658	19,555	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	674	286	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	44,185	44,766	
Total Operation and Maintenance Expenses	104,413	91,543	

WATER OPERATION & MAINTENANCE EXPENSES

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 682 - Increase in accounting fees during 2008.

Account 650 - Increase is due to more repairs being done including repairs on Wellhouse #2 and #3.

Account 640 - Increase is due, in part, to an increase in testing expense.

Account 680 - Decrease is due to a personnel change (new personnel at a lower rate than former personnel).

Account 630 - Decrease is due to fewer chemicals being purchased during the year.

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	AVERAGE DEPRECIATBLE METER	37,490	36,434	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	COST, 1/2 TO EACH UTILITY	377	367	2
Net property tax equivalent		37,113	36,067	
Social Security	BASED ON 7.65% OF ACTUAL WAGES	2,432	2,916	3
PSC Remainder Assessment	100% OF WATER	142	230	4
Other (specify): NONE			0	5
Total tax expense		39,687	39,213	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170662				3
County tax rate	mills		6.604468				4
Local tax rate	mills		8.975087				5
School tax rate	mills		6.962500				6
Voc. school tax rate	mills		1.591102				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.303819				10
Less: state credit	mills		1.216253				11
Net tax rate	mills		23.087566				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.975087				14
Combined School Tax Rate	mills		8.553602				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.528689				17
Total Tax Rate	mills		24.303819				18
Ratio of Local and School Tax to Total	dec.		0.721232				19
Total tax net of state credit	mills		23.087566				20
Net Local and School Tax Rate	mills		16.651489				21
Utility Plant, Jan. 1	\$	2,258,433	2,258,433				22
Materials & Supplies	\$	5,714	5,714				23
Subtotal	\$	2,264,147	2,264,147				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,264,147	2,264,147				26
Assessment Ratio	dec.		0.994398				27
Assessed Value	\$	2,251,463	2,251,463				28
Net Local & School Rate	mills		16.651489				29
Tax Equiv. Computed for Current Year	\$	37,490	37,490				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	37,490					34
Footnotes							35

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	8,403				8,403	4
Structures and Improvements (311)	23,224				23,224	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	122,480				122,480	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	154,107	0	0	0	154,107	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	19,377				19,377	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	77,580				77,580	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	30,198				30,198	16
Total Pumping Plant	127,155	0	0	0	127,155	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	4,722				4,722	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,722	0	0	0	4,722	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	555				555	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	328,380				328,380	24
Transmission and Distribution Mains (343)	889,212				889,212	25
Services (345)	222,595				222,595	26
Meters (346)	54,933	4,172			59,105	27
Hydrants (348)	92,588				92,588	28

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	5,876				5,876	29
Total Transmission and Distribution Plant	1,594,139	4,172	0	0	1,598,311	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	522				522	32
Computer Equipment (391.1)	7,052				7,052	33
Transportation Equipment (392)	12,231				12,231	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	5,841				5,841	41
Total General Plant	25,646	0	0	0	25,646	
Total utility plant in service directly assignable	1,905,769	4,172	0	0	1,909,941	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,905,769	4,172	0	0	1,909,941	

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

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

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

These represent older costs which have been in cost records for a long time.

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	110,752				110,752	24
Transmission and Distribution Mains (343)	175,523				175,523	25
Services (345)	46,337				46,337	26
Meters (346)	0				0	27

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 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	20,053				20,053	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	352,665	0	0	0	352,665	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	352,665	0	0	0	352,665	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	352,665	0	0	0	352,665	

SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,612	3,612	1
February			3,527	3,527	2
March			3,340	3,340	3
April			3,253	3,253	4
May			3,356	3,356	5
June			3,882	3,882	6
July			3,975	3,975	7
August			4,383	4,383	8
September			3,523	3,523	9
October			3,285	3,285	10
November			3,148	3,148	11
December			3,305	3,305	12
Total annual pumpage	0	0	42,589	42,589	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	42,589	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	42,589	3
Less: Gallons (000's) sold:	32,322	4
Gallons (000's) entering distribution system but not sold:	10,267	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	500	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:	1,500	9
Gallons (000's) used for other system uses:	1,000	10
Subtotal Estimated Usage:	3,100	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	100	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	7,057	17
Subtotal of Estimated Losses:	7,167	18
Percentage of water entering distribution system sold:	76%	19
Percentage of unaccounted for water:	17%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	203	22
Date of maximum: 07/28/2008		23
Cause of maximum: Late day reading		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	72	25
Date of minimum: 05/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	103,774	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,066	35
Outside municipality?	15	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	1
609 MAIN STREET	#1	233	10	240,000	Yes	2
890 HIGH STREET	#2	207	12	240,000	Yes	3

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)	1
Identification	#1	#2	#2 STANDBY	1
Location	#1	#2	#2	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	5
Year Installed	1996	1996	1959	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	240	250	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	9
Year Installed	1996	1996	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	#3			15
Location	#3			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	FAIRBANKS			19
Year Installed	1984			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	325			22
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	40			26
Footnotes				27
				28

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	PEDESPHERE			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1996			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	150			6
Total capacity in gallons (actual)	150,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14
Footnotes				15

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	1.000	500				500	1
M	D	2.000	1,402				1,402	2
A	D	4.000	3,193				3,193	3
M	D	4.000	6,534				6,534	4
M	D	6.000	12,670				12,670	5
P	D	6.000	26				26	6
M	D	8.000	19,188				19,188	7
P	D	8.000	1,401				1,401	8
M	D	10.000	7,315				7,315	9
Total Within Municipality			52,229	0	0	0	52,229	
Total Utility			52,229	0	0	0	52,229	

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	431				431	2	1
M	1.000	23				23		2
M	1.250	1				1		3
M	1.500	1				1		4
M	2.000	8				8		5
M	3.000	2				2		6
M	4.000	1				1		7
M	8.000	1				1		8
Total Utility		468	0	0	0	468	2	

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	482	51			533	6	1
1.000	34				34	0	2
1.250	1				1	0	3
1.500	1				1	0	4
2.000	10				10	1	5
3.000	2				2	1	6
4.000	1				1	1	7
6.000	3				3	3	8
Total:	534	51	0	0	585	12	

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	397	51	3	5	26	51	533	1
1.000	1	15	0	3	15	0	34	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	1	4	2	0	10	5
3.000	0	0	0	1	1	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
Total:	398	71	4	17	44	51	585	

METERS

Meters (Page W-21)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes .

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	82				82	2
Total Fire Hydrants	82	0	0	0	82	
Flushing Hydrants						
	7			(3)	4	* 3
Total Flushing Hydrants	7	0	0	(3)	4	

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:	82
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	45

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

There was an error in the number of flushing hydrants counted in 2007.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	129,796	127,806	1
Total Sewage Operating Revenues	129,796	127,806	
Other Operating Revenues			
Customer Forfeited Discounts (631)	841	841	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Total Other Operating Revenues	841	841	
Total Operating Revenues	130,637	128,647	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	34,721	36,652	7
Maintenance Expenses (831-834)	9,218	9,092	8
Customer Accounting & Collection Expenses (840-843)	9,568	13,714	9
Administrative and General Expenses (850-857)	44,032	37,734	10
Total Operation and Maintenance Expenses	97,539	97,192	
Other Operating Expenses			
Depreciation Expense (403)	44,368	40,443	11
Amortization Expense (404)		0	12
Taxes (408)	2,898	3,283	13
Total Other Operating Expenses	47,266	43,726	
Total Operating Expenses	144,805	140,918	
NET OPERATING INCOME	(14,168)	(12,271)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	375	17,340	73,156	5
Commercial Revenues (622.2)	69	5,928	21,207	6
Industrial Revenues (622.3)	5	2,658	722	7
Revenues from Public Authorities (622.4)	14	6,396	16,921	8
Total Measured Service to General Customers (622)	463	32,322	112,006	
Service to Other Systems (624)				9
Other Sewerage Service (625)	463	32,322	17,790	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	926	64,644	129,796	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
NONE	0	0	0	0	1

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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	841	2
Other (specify):		
Total Customer Forfeited Discounts (631)	841	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	22,815	24,291	1
Power and Fuel for Pumping (821)	5,719	5,064	2
Power and Fuel for Aeration Equipment (822)	125	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)	0	0	7
Other Operating Supplies and Expenses (827)	5,119	5,951	8
Transportation Expenses (828)	943	1,346	9
Rents (829)		0	10
Total Operation Expenses	34,721	36,652	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	5,736	8,182	11
Maintenance of Collection System Pumping Equipment (832)	260	330	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,586	433	13
Maintenance of General Plant Structures and Equipment (834)	1,636	147	14
Total Maintenance Expenses	9,218	9,092	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,568	13,714	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	9,568	13,714	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	578	0	19
Office Supplies and Expenses (851)	1,375	1,114	20
Outside Services Employed (852)	17,595	12,418	21
Insurance Expense (853)	3,374	3,137	22
Employees Pensions and Benefits (854)	19,657	19,555	23
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	1,453	1,510	25
Rents (857)	0	0	26
Total Administrative and General Expenses	44,032	37,734	
Total Operation and Maintenance Expenses	97,539	97,192	

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	BASED ON ACTUAL WAGES	2,521	2,916	1
Local and School Tax Equivalent on Meters Charged by Water Department	BASED ON AVERAGE METER INVESTMENT - 1/2/ EACH	377	367	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		2,898	3,283	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	31
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Office Furniture and Equipment (372)	0				0	32
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Miscellaneous Equipment (398)					0	38
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	0	0	0	0	0	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	31
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Office Furniture and Equipment (372)	0				0	32
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Miscellaneous Equipment (398)					0	38
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	0	0	0	0	0	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	419	0	0	0	419	0	1
Sewer	6.000	16	0	0	0	16	0	2
Total Utility		435	0	0	0	435	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	3,346	0			3,346	1
6.000	4,430	0			4,430	2
8.000	25,508	0			25,508	3
10.000	5,559	0			5,559	4
12.000	776	0			776	5
15.000	1,607	0			1,607	6
Total Utility	41,226	0	0	0	41,226	