



3015 (02-05-09)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

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

For the Year Ended: DECEMBER 31, 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: THORP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RANDALL REEG

Title: CITY ADMINISTRATOR

Office Address:

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

Email Address: administrator@cityofthorp.com

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksolutions.com

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

Name: RAY STROINSKI

Title: BOARD MEMBER

Office Address:

P.O. BOX 334

THORP, WI 54771

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

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: 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

Email Address: Jon.Trautman@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/13/2008

Period covered by most recent audit: YEAR ENDED 2007

Names and titles of utility management including manager or superintendent:

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

Email Address:

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

Email 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

Email Address:

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:
MS BRIAN ABRAMCZAK, MEMBER
MR RAY STROINSKI, MEMBER

Is sewer service rendered by the utility? NO

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

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

IDENTIFICATION AND OWNERSHIP

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)	437,433	441,739	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	147,090	155,331	2
Depreciation Expense (403)	54,275	55,223	3
Amortization Expense (404-407)	0		4
Taxes (408)	53,199	55,438	5
Total Operating Expenses	254,564	265,992	
Net Operating Income	182,869	175,747	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	182,869	175,747	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	150	696	7
Income from Nonutility Operations (417)	17,496		8
Nonoperating Rental Income (418)	0	6,615	9
Interest and Dividend Income (419)	9,617	7,642	10
Miscellaneous Nonoperating Income (421)	12,244	46,129	11
Total Other Income	39,507	61,082	
Total Income	222,376	236,829	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(36,710)	(36,710)	12
Other Income Deductions (426)	21,229	21,197	13
Total Miscellaneous Income Deductions	(15,481)	(15,513)	
Income Before Interest Charges	237,857	252,342	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,996	24,114	14
Amortization of Debt Discount and Expense (428)	19,400	19,400	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	28,016	24,650	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	64,412	68,164	
Net Income	173,445	184,178	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,125,374	1,948,341	20
Balance Transferred from Income (433)	173,445	184,178	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	9,032	7,145	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,289,787	2,125,374	

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	437,433	0	437,433	1
Total (Acct. 400):	437,433	0	437,433	
Operation and Maintenance Expense (401-402):				
Derived	147,090	0	147,090	2
Total (Acct. 401-402):	147,090	0	147,090	
Depreciation Expense (403):				
Derived	54,275	0	54,275	3
Total (Acct. 403):	54,275	0	54,275	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	53,199	0	53,199	5
Total (Acct. 408):	53,199	0	53,199	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	182,869	0	182,869	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	150	0	150	8
Total (Acct. 415-416):	150	0	150	
Income from Nonutility Operations (417):				
INCOME FROM NONUTILITY OPERATIONS	17,496		17,496	9
Total (Acct. 417):	17,496	0	17,496	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENT - WATER	861	0	861	11
INTEREST ON INVESTMENT - NONREGULATED SEWER	8,756		8,756	12
Total (Acct. 419):	9,617	0	9,617	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	13
NONREGULATED SEWER RENTAL INCOME	6,615	0	6,615	14
NONREGULATED SEWER	4,471	0	4,471	15

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
OTHER WATER REVENUES	1,158		1,158	16
Total (Acct. 421):	12,244	0	12,244	
TOTAL OTHER INCOME:	39,507	0	39,507	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,340)	0	(5,340)	17
DEREGULATED SEWER REGULATORY LIABILITY AMORTIZATION	(31,370)		(31,370)	18
Total (Acct. 425):	(36,710)	0	(36,710)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,229	21,229	19
NONE			0	20
Total (Acct. 426):	0	21,229	21,229	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(36,710)	21,229	(15,481)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	16,996	0	16,996	21
Total (Acct. 427):	16,996	0	16,996	
Amortization of Debt Discount and Expense (428):				
AMORTIZED DEBT EXPENSE - WATER	2,800	0	2,800	22
AMORTIZED DEBT EXPENSE - NONREGULATED SEWER	16,600		16,600	23
Total (Acct. 428):	19,400	0	19,400	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	28,016	0	28,016	25
Total (Acct. 430):	28,016	0	28,016	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	64,412	0	64,412	
NET INCOME:	194,674	(21,229)	173,445	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(61,095)	2,186,469	2,125,374	28
Total (Acct. 216):	(61,095)	2,186,469	2,125,374	

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				
Balance Transferred from Income (433):				
Derived	194,674	(21,229)	173,445	29
Total (Acct. 433):	194,674	(21,229)	173,445	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	9,032		9,032	32
Total (Acct. 436)--Debit:	9,032	0	9,032	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	124,547	2,165,240	2,289,787	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	150				150	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	150	0	0	0	150	

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	437,433	0	0	0	437,433	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 -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	437,433	0	0	0	437,433	

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	1.4	1
Electric		2
Gas		3
Sewer	1.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,573,680	3,516,694	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	825,833	750,239	2
Net Utility Plant	2,747,847	2,766,455	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,452,875	3,430,982	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,355,405	1,265,414	4
Net Nonutility Property	2,097,470	2,165,568	
Investment in Municipality (123)	0	0	5
Other Investments (124)	22,001	24,780	6
Sinking Funds (125)	202,938	193,906	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	2,322,409	2,384,254	
CURRENT AND ACCRUED ASSETS			
Cash (131)	273,199	233,780	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)	77,025	77,365	15
Other Accounts Receivable (143)	74,385	73,576	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	2,484	18
Plant Materials and Operating Supplies (154)	17,320	17,185	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	441,929	404,390	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	43,853	63,253	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	43,853	63,253	
Total Assets and Other Debits	5,556,038	5,618,352	

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)	855,138	784,293	33
Appropriated Earned Surplus (215)	202,938	193,906	34
Unappropriated Earned Surplus (216)	2,289,787	2,125,374	35
Total Proprietary Capital	3,347,863	3,103,573	
LONG-TERM DEBT			
Bonds (221)	1,061,691	1,217,668	36
Advances from Municipality (223)	538,288	617,020	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,599,979	1,834,688	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	9,289	21,988	40
Payables to Municipality (233)	21,048	39,949	41
Customer Deposits (235)	1,185	1,335	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	15,868	19,249	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	10,186	10,240	46
Total Current and Accrued Liabilities	57,576	92,761	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	550,620	587,330	49
Total Deferred Credits	550,620	587,330	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,556,038	5,618,352	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,516,694	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)	2,526,801	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,046,879	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	3,573,680	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)	620,193	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	205,640	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	825,833	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	2,747,847	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)	565,828				565,828	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,275				54,275	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,038				2,038	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	56,313	0	0	0	56,313	16
Debits during year						17
Book cost of plant retired	1,948				1,948	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,948	0	0	0	1,948	25
Balance end of year (111.1)	620,193	0	0	0	620,193	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)	184,411				184,411	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,229				21,229	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,229	0	0	0	21,229	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)	205,640	0	0	0	205,640	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	1,421,449	21,893		1,443,342	1
NONREGULATED SEWER PLANT - CONTRIBUTED	1,880,545			1,880,545	2
NONREGULATED SEWER PLANT - FUTURE USE	128,988			128,988	3
Total Nonutility Property (121)	3,430,982	21,893	0	3,452,875	
Less accum. prov. depr. & amort. (122)	1,265,414	89,991		1,355,405	4
 Net Nonutility Property	 2,165,568	 (68,098)	 0	 2,097,470	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
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)	15,585	15,285
Sewer utility (154)	1,735	1,900
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	17,320	17,185

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2004 GO REFUND ISSUE	3,500	428	21,652	1
SAFE DRINKING WATER LOAN	1,050	428	7,450	2
TAXABLE REFUNDING BONDS	14,850	428	14,751	3
Total			43,853	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	784,293	1
Changes during year (explain):		
ASSETS PAID BY THE MUNICIPALITY	70,845	2
Balance end of year	<u><u>855,138</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)	
TAXABLE REFUNDING BONDS	03/30/2005	03/01/2009	4.39%	50,000	1
SAFE DRINKING WATER LOAN	04/27/2005	05/01/2024	1.42%	1,011,691	2
Total Bonds (Account 221):				1,061,691	

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)					
STATE TRUST FUND	09/29/1997	03/15/2017	6.75%	70,998	1
STATE TRUST FUND	04/01/1998	03/15/2018	6.75%	13,506	2
STATE TRUST FUND	07/30/2004	03/15/2020	5.00%	201,461	3
CITY ADVANCE	12/31/2007	12/31/2008	4.50%	131,634	4
PROMISSORY NOTE	05/12/2003	05/14/2013	3.59%	120,689	5
Total for Account 223				538,288	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	53,199	2
Charged electric department expense		3
Charged sewer department expense	497	4
Other (explain):		
NONE		5
Total Accruals and other credits	53,696	
Taxes paid during year:		
County, state and local taxes	48,813	6
Social Security taxes	4,701	7
PSC Remainder Assessment	182	8
Other (explain):		
NONE		9
Total payments and other debits	53,696	
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)					
3/30/05 TAXABLE REFUNDING BONDS	3,150	2,375	4,725	800	1
4/27/05 SAFE DRINKING WATER LOAN	2,525	14,621	14,753	2,393	2
Subtotal	5,675	16,996	19,478	3,193	
Advances from Municipality (223)					
4/1/98 STATE TRUST FUND	773	926	977	722	3
9/29/97 STATE TRUST FUND	4,105	4,874	5,185	3,794	4
7/30/04 STATE TRUST FUND	8,478	17,307	17,807	7,978	5
5/12/03 PROMISSORY NOTE	218	4,909	4,946	181	6
Subtotal	13,574	28,016	28,915	12,675	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	19,249	45,012	48,393	15,868	

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):		
SPECIAL ASSESSMENTS	22,001	2
Total (Acct. 124):	22,001	
Sinking Funds (125):		
BOND RESERVE/REDEMPTION/REPLACEMENT	202,938	3
Total (Acct. 125):	202,938	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	77,025	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	77,025	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	74,385	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	74,385	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR OPERATING EXPENSES	21,048	* 22
Total (Acct. 233):	21,048	
Other Deferred Credits (253):		
Regulatory Liability	80,090	23
REGULATORY LIABILITY FO RNONREGULATED SEWER	470,530	24
Total (Acct. 253):	550,620	

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: Non-regulated sewer customer accounts receivable \$74,385

Account 233: Due to municipality for operating expenses \$21,067

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)	2,498,308	0	0	0	2,498,308	1
Materials and Supplies	15,435	0	0	0	15,435	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	593,010	0	0	0	593,010	4
Customer Advances for Construction					0	5
Regulatory Liability	82,760	0	0	0	82,760	6
NONE					0	7
Average Net Rate Base	1,837,973	0	0	0	1,837,973	
Net Operating Income	182,869	0	0	0	182,869	8
Net Operating Income as a percent of						
Average Net Rate Base	9.95%	N/A	N/A	N/A	9.95%	

**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	85,430	0	0	0	85,430	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,340	0	0	0	5,340	3
Other (specify):						
NONE					0	4
Balance End of Year	80,090	0	0	0	80,090	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	432,095	436,087	1
Total Sales of Water	432,095	436,087	
Other Operating Revenues			
Forfeited Discounts (470)	3,114	3,371	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	2,224	2,281	5
Total Other Operating Revenues	5,338	5,652	
Total Operating Revenues	437,433	441,739	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	108,268	111,513	6
General Operating Expenses (680-691)	38,822	43,818	7
Total Operation and Maintenance Expenses	147,090	155,331	
Other Operating Expenses			
Depreciation Expense (403)	54,275	55,223	8
Amortization Expense (404-407)			9
Taxes (408)	53,199	55,438	10
Total Other Operating Expenses	107,474	110,661	
Total Operating Expenses	254,564	265,992	
NET OPERATING INCOME	182,869	175,747	

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)	4	17	139	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	17	139	
Metered Sales to General Customers (461)				
Residential (461.1)	640	21,128	198,740	5
Commercial (461.2)	120	10,633	69,711	6
Industrial (461.3)	11	1,235	8,322	7
Public Authority (461.4)	15	1,908	16,491	8
Total Metered Sales to General Customers (461)	786	34,904	293,264	
Private Fire Protection Service (462)	3		4,212	9
Public Fire Protection Service (463)	1		134,480	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	794	34,921	432,095	

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			
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)	134,480	3
NONE		4
Total Public Fire Protection Service (463)	134,480	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,114	6
Other (specify):		
Total Forfeited Discounts (470)	3,114	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT FEES	208	9
Return on net investment in meters charged to sewer department	2,016	10
Other (specify):		
Total Other Water Revenues (474)	2,224	

OTHER OPERATING REVENUES (WATER)

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

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

Account 474: done

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)	42,672	41,966	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	15,274	14,347	3
Chemicals (630)	17,899	21,539	4
Supplies and Expenses (640)	8,975	9,948	5
Repairs of Water Plant (650)	7,272	10,051	6
Transportation Expenses (660)	16,176	13,662	7
Total Plant Operation and Maintenance Expenses	108,268	111,513	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	14,077	18,277	8
Office Supplies and Expenses (681)	965	1,211	9
Outside Services Employed (682)	7,897	6,336	10
Insurance Expense (684)	3,215	4,687	11
Employees Pensions and Benefits (686)	12,668	13,307	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	38,822	43,818	
Total Operation and Maintenance Expenses	147,090	155,331	

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		48,813	51,599	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		497	523	2
Net property tax equivalent		48,316	51,076	
Social Security		4,701	4,167	3
PSC Remainder Assessment		182	195	4
Other (specify): NONE			0	5
Total tax expense		53,199	55,438	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181360				3
County tax rate	mills		6.936190				4
Local tax rate	mills		5.954800				5
School tax rate	mills		8.056890				6
Voc. school tax rate	mills		1.690810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.820050				10
Less: state credit	mills		1.354960				11
Net tax rate	mills		21.465090				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.954800				14
Combined School Tax Rate	mills		9.747700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.702500				17
Total Tax Rate	mills		22.820050				18
Ratio of Local and School Tax to Total	dec.		0.688101				19
Total tax net of state credit	mills		21.465090				20
Net Local and School Tax Rate	mills		14.770151				21
Utility Plant, Jan. 1	\$	3,516,694	3,516,694				22
Materials & Supplies	\$	15,285	15,285				23
Subtotal	\$	3,531,979	3,531,979				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,531,979	3,531,979				26
Assessment Ratio	dec.		0.935700				27
Assessed Value	\$	3,304,873	3,304,873				28
Net Local & School Rate	mills		14.770151				29
Tax Equiv. Computed for Current Year	\$	48,813	48,813				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	48,813					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)	73,827				73,827	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)	438,628				438,628	8
Supply Mains (316)	2,630				2,630	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	515,085	0	0	0	515,085	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	70,477				70,477	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	108,948				108,948	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	179,425	0	0	0	179,425	
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)	8,210				8,210	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	257,528				257,528	24
Transmission and Distribution Mains (343)	1,155,725	37,963			1,193,688	25
Services (345)	121,963	7,790			129,753	26
Meters (346)	71,964	4,271	1,948		74,287	27
Hydrants (348)	91,604	7,056			98,660	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)	0				0	29
Total Transmission and Distribution Plant	1,706,994	57,080	1,948	0	1,762,126	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	1,236				1,236	31
Office Furniture and Equipment (391)	923				923	32
Computer Equipment (391.1)	600				600	33
Transportation Equipment (392)	60,008				60,008	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)	5,544	1,854			7,398	41
Total General Plant	68,311	1,854	0	0	70,165	
Total utility plant in service directly assignable	2,469,815	58,934	1,948	0	2,526,801	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,469,815	58,934	1,948	0	2,526,801	

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)	30,000				30,000	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)	312,363				312,363	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	342,363	0	0	0	342,363	
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)	22,033				22,033	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	22,033	0	0	0	22,033	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	139,380				139,380	24
Transmission and Distribution Mains (343)	466,937				466,937	25
Services (345)	65,318				65,318	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)	10,848				10,848	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	682,483	0	0	0	682,483	
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	1,046,879	0	0	0	1,046,879	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,046,879	0	0	0	1,046,879	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,141	3,141	1
February			2,970	2,970	2
March			3,316	3,316	3
April			3,120	3,120	4
May			3,537	3,537	5
June			3,454	3,454	6
July			3,529	3,529	7
August			3,605	3,605	8
September			3,252	3,252	9
October			3,156	3,156	10
November			3,107	3,107	11
December			3,177	3,177	12
Total annual pumpage	0	0	39,364	39,364	

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):	39,364	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	39,364	3
Less: Gallons (000's) sold:	34,921	4
Gallons (000's) entering distribution system but not sold:	4,443	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	611	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	16	10
Subtotal Estimated Usage:	627	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	330	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,486	17
Subtotal of Estimated Losses:	3,816	18
Percentage of water entering distribution system sold:	89%	19
Percentage of unaccounted for water:	9%	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.)	175	22
Date of maximum: 01/20/2008		23
Cause of maximum: water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	68	25
Date of minimum: 02/05/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	147,367	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:	3	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,535	35
Outside municipality?	2	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)	
EAST NYE STREET	4	80	8	34,000	Yes	1
GORMAN AVE	13	40	12	45,000	Yes	2
GORMAN AVE	14	40	12	45,000	Yes	3
NORTH ADAMS STREET	5	72	6	18,000	Yes	4
SOUTH ADAMS STREET	11	112	8	24,000	Yes	5
SOUTH WILSON	12	242	8	24,000	Yes	6
WEST PROSPECT STREET	10	44	8	0	No	7
409 WEST LAWRENCE STREET	9	350	8	43,000	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	11	12	13	1
Location	SOUTH ADAMS STREET	SOUTH WILSON	GORMAN AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1999	1995	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	32	35	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GOULDS	9 10
Year Installed	1999	1990	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	10	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14	4	5	15
Location	GORMAN AVE	EAST NYE STREET	NORTH ADAMS STREET	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	19
Year Installed	2004	1999	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	150	44	22	22
Pump Motor or Standby Engine Mfr	GOULDS	FRANKLIN	FRANKLIN	23 24
Year Installed	2004	1999	2000	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	10	5	3	27
Footnotes				28

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	409 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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				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	TOWER 1	TOWER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1967	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	25	6
Total capacity in gallons (actual)	150,000	240,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15
Footnotes			16

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)		
M	D	4.000	11,204				11,204	1
P	S	4.000	1,681				1,681	2
M	D	6.000	45,462				45,462	3
P	D	6.000	4,617				4,617	4
M	D	8.000	9,257				9,257	5
M	D	12.000	6,893				6,893	6
P	T	12.000	2,475	830			3,305	* 7
Total Within Municipality			81,589	830	0	0	82,419	
P	S	4.000	6,474				6,474	8
P	T	12.000	8,405				8,405	9
Total Outside of Municipality			14,879	0	0	0	14,879	
Total Utility			96,468	830	0	0	97,298	

WATER MAINS

Water Mains (Page W-19)

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 by the utility

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				343		1
L	0.750	297				297		2
M	1.000	109				109		3
M	1.250	8				8		4
M	1.500	2				2		5
M	2.000	5				5		6
M	3.000	1				1		7
M	4.000	2				2		8
M	6.000	2				2		9
M	8.000	3	1			4		* 10
Total Utility		772	1	0	0	773	0	

WATER SERVICES

Water Services (Page W-20)

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

The water service added during the year was financed by the utility

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

Zero utility owned services not in use at end of year

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	380	24	18		386	66	1
0.750	410		12		398	0	2
1.000	30		3		27	1	3
1.250	6				6	0	4
1.500	4	1	1		4	1	5
2.000	11				11	3	6
3.000	6		1		5	2	7
Total:	847	25	35	0	837	73	

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	349	28	3	3	0	3	386	1
0.750	308	59	2	2	0	27	398	2
1.000	0	15	4	5	0	3	27	3
1.250	0	4	1	0	0	1	6	4
1.500	0	2	0	1	0	1	4	5
2.000	0	9	1	1	0	0	11	6
3.000	0	1	0	3	0	1	5	7
Total:	657	118	11	15	0	36	837	

METERS

Meters (Page W-21)

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

The utility is still working on implementing a 10% per year meter testing regiment and hopes to have this implemented in 2009

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 2008. They are scheduled to be tested in 2009

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	129	2			131	2
Total Fire Hydrants	131	2	0	0	133	
Flushing Hydrants						
	2	1			3	3
Total Flushing Hydrants	2	1	0	0	3	

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:	51	*
Number of distribution system valves end of year:	193	
Number of distribution valves operated during year:	40	

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	280,209	275,743	1
Total Sewage Operating Revenues	280,209	275,743	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,788	3,036	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	81	0	5
Miscellaneous Operating Revenues (635)	0	512	6
Total Other Operating Revenues	2,869	3,548	
Total Operating Revenues	283,078	279,291	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	93,954	100,008	7
Maintenance Expenses (831-834)	1,804	3,141	8
Customer Accounting & Collection Expenses (840-843)	15,699	20,628	9
Administrative and General Expenses (850-857)	57,681	62,586	10
Total Operation and Maintenance Expenses	169,138	186,363	
Other Operating Expenses			
Depreciation Expense (403)	39,938	38,975	11
Amortization Expense (404)		0	12
Taxes (408)	4,415	4,456	13
Total Other Operating Expenses	44,353	43,431	
Total Operating Expenses	213,491	229,794	
NET OPERATING INCOME	69,587	49,497	

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)	650	21,406	176,319	5
Commercial Revenues (622.2)	112	10,725	69,744	6
Industrial Revenues (622.3)	11	1,252	7,984	7
Revenues from Public Authorities (622.4)	11	1,215	8,617	8
Total Measured Service to General Customers (622)	784	34,598	262,664	
Service to Other Systems (624)	6	992	17,545	9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	790	35,590	280,209	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,788	2
Other (specify):		
Total Customer Forfeited Discounts (631)	2,788	
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):		
MISCELLANEOUS/VOID CHECK	81	5
Total Rent from Sewerage Property (634)	81	
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)	31,375	35,207	1
Power and Fuel for Pumping (821)	34,525	30,885	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	11,327	11,843	7
Other Operating Supplies and Expenses (827)	5,195	10,210	8
Transportation Expenses (828)	11,532	11,863	9
Rents (829)		0	10
Total Operation Expenses	93,954	100,008	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	1,100	0	11
Maintenance of Collection System Pumping Equipment (832)		2,200	12
Maintenance of Treatment and Disposal Plant Equipment (833)	704	941	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	1,804	3,141	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	13,721	18,296	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,978	2,332	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	15,699	20,628	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	1,252	1,112	20
Outside Services Employed (852)	39,664	42,598	21
Insurance Expense (853)	4,274	4,688	22
Employees Pensions and Benefits (854)	10,475	12,229	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	2,016	1,959	25
Rents (857)		0	26
Total Administrative and General Expenses	57,681	62,586	
Total Operation and Maintenance Expenses	169,138	186,363	

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		3,736	3,738	1
Local and School Tax Equivalent on Meters Charged by Water Department		497	523	2
PSC Remainder Assessment		182	195	3
Other (specify): NONE			0	4
Total tax expense		4,415	4,456	

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)	30,814				30,814	6
Collecting Mains and Accessories (313)	197,028	21,893			218,921	7
Interceptor Mains and Accessories (314)	54,961				54,961	8
Force Mains (315)	76,844				76,844	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	359,647	21,893	0	0	381,540	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	160,840				160,840	12
Receiving Wells (322)	23,116				23,116	13
Electric Pumping Equipment (323)	155,052				155,052	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	10,976				10,976	16
Total Collection System Pumping Installation	349,984	0	0	0	349,984	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	54,199				54,199	17
Structures and Improvements (331)	139,910				139,910	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	73,866				73,866	20
Secondary Treatment Equipment (334)	160,852				160,852	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	6,111				6,111	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	74,041				74,041	25
Flow Metering and Monitoring Equipment (339)	19,911				19,911	26
Outfall Sewer Pipes (340)	121,633				121,633	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	650,523	0	0	0	650,523	
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	1,360,154	21,893	0	0	1,382,047	
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)	34,063				34,063	34
Other General Equipment (379)	27,233				27,233	35
Other Tangible Property (390)	0				0	36
Total General Plant	61,296	0	0	0	61,296	
Total utility plant in service directly assignable	1,421,450	21,893	0	0	1,443,343	
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	1,421,450	21,893	0	0	1,443,343	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	1,421,450	21,893	0	0	1,443,343	

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)	438,693				438,693	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	79,685				79,685	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	518,378	0	0	0	518,378	
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)	402,820				402,820	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	129,611				129,611	20
Secondary Treatment Equipment (334)	498,762				498,762	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	18,948				18,948	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	229,582				229,582	25
Flow Metering and Monitoring Equipment (339)	82,444				82,444	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	1,362,167	0	0	0	1,362,167	
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	1,880,545	0	0	0	1,880,545	
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	1,880,545	0	0	0	1,880,545	
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	1,880,545	0	0	0	1,880,545	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	1,880,545	0	0	0	1,880,545	

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)
							0
Total Utility		0	0	0	0	0	0

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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				113	1
6.000	3,199				3,199	2
8.000	21,684	220			21,904	3
10.000	2,538				2,538	4
12.000	7,569				7,569	5
15.000	4,150				4,150	6
16.000	700				700	7
18.000	41,560				41,560	8
Total Utility	81,513	220	0	0	81,733	