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, 2009

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.

SIGNATURE PAGE

I JOHN JAHR of
(Person responsible for accounts)

COLFAX MUNICIPAL WATER AND SEWER UTILITY , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2010
(Date)

CLERK-TREASURER
(Title)

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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: ERIC M. DAVIDSON
Title: MANAGER
Office Address: BAUMAN ASSOCIATES LTD.
4229 SOUTHTOWNE DR.
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225
Telephone: (715) 834 - 2001
Fax Number: (715) 834 - 2774
Email Address: ERICDAVIDSON@BAUMANCPA.COM

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

Name: BEVERLY SCHAUER
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: ERIC M. DAVIDSON
Title: MANAGER
Office Address: BAUMAN ASSOCIATES LTD.
4229 SOUTHTOWNE DR.
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225
Telephone: (715) 834 - 2001
Fax Number: (715) 834 - 2774
Email Address: ERICDAVIDSON@BAUMANCPA.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/28/2009
Period covered by most recent audit: DECEMBER 31, 2008

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 CHRIS OLSON
MRS BEVERLY SCHAUER, CHAIRPERSON
MR. PAUL WITTROCK

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)	182,906	187,918	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	94,643	104,413	2
Depreciation Expense (403)	42,668	41,833	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,227	39,687	5
Total Operating Expenses	**180,538**	**185,933**	
Net Operating Income	**2,368**	**1,985**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**2,368**	**1,985**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,777	3,924	10
Miscellaneous Nonoperating Income (421)	(41,437)	(27,684)	11
Total Other Income	**(39,660)**	**(23,760)**	
Total Income	**(37,292)**	**(21,775)**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,231)	(3,231)	12
Other Income Deductions (426)	7,204	7,194	13
Total Miscellaneous Income Deductions	**3,973**	**3,963**	
Income Before Interest Charges	**(41,265)**	**(25,738)**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,789	41,172	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	**32,548**	**41,931**	
Net Income	**(73,813)**	**(67,669)**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,070,997	1,138,666	20
Balance Transferred from Income (433)	(73,813)	(67,669)	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	0	25
Total Unappropriated Earned Surplus End of Year (216)	**997,184**	**1,070,997**	

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	182,906	0	**182,906**	1
Total (Acct. 400):	**182,906**	**0**	**182,906**	
Operation and Maintenance Expense (401-402):				
Derived	94,643	0	**94,643**	2
Total (Acct. 401-402):	**94,643**	**0**	**94,643**	
Depreciation Expense (403):				
Derived	42,668	0	**42,668**	3
Total (Acct. 403):	**42,668**	**0**	**42,668**	
Amortization Expense (404-407):				
Derived	0	0	**0**	4
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	43,227	0	**43,227**	5
Total (Acct. 408):	**43,227**	**0**	**43,227**	
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:	**2,368**	**0**	**2,368**	
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	1,777		**1,777**	11
Total (Acct. 419):	**1,777**	**0**	**1,777**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			**0**	12
NET LOSS ON NONREGULATED SEWER UTILITY	(41,437)		**(41,437)**	13
Total (Acct. 421):	**(41,437)**	**0**	**(41,437)**	
TOTAL OTHER INCOME:	**(39,660)**	**0**	**(39,660)**	

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	7,204	**7,204**	16
NONE			**0**	17
Total (Acct. 426):	**0**	**7,204**	**7,204**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(3,231)**	**7,204**	**3,973**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	31,789	0	**31,789**	18
Total (Acct. 427):	**31,789**	**0**	**31,789**	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT & COST OF BONDS	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:	**32,548**	**0**	**32,548**	
NET INCOME:	**(66,609)**	**(7,204)**	**(73,813)**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	785,344	285,653	**1,070,997**	24
Total (Acct. 216):	**785,344**	**285,653**	**1,070,997**	
Balance Transferred from Income (433):				
Derived	(66,609)	(7,204)	**(73,813)**	25
Total (Acct. 433):	**(66,609)**	**(7,204)**	**(73,813)**	
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):	**718,735**	**278,449**	**997,184**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
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)	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	182,906	0	0	0	**182,906**	**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	**182,906**	**0**	**0**	**0**	**182,906**	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,290,406	2,262,606	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	461,776	419,102	2
Net Utility Plant	**1,828,630**	**1,843,504**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,108,473	2,084,848	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	839,468	791,677	4
Net Nonutility Property	**1,269,005**	**1,293,171**	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	505,787	475,629	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	**1,774,792**	**1,768,800**	
CURRENT AND ACCRUED ASSETS			
Cash (131)	57,513	104,256	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	37,287	35,982	15
Other Accounts Receivable (143)	42,061	40,886	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	85,689	75,079	18
Plant Materials and Operating Supplies (154)	4,046	4,924	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	4,301	2,816	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	101	1,419	26
Total Current and Accrued Assets	**230,998**	**265,362**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,019	21,375	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	**20,019**	**21,375**	
Total Assets and Other Debits	**3,854,439**	**3,899,041**	

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)	997,184	1,070,997	**35**
Total Proprietary Capital	**2,382,197**	**2,456,010**	
LONG-TERM DEBT			
Bonds (221)	1,090,000	1,140,000	**36**
Advances from Municipality (223)	0	0	**37**
Other long-Term Debt (224)	187,566	194,425	**38**
Total Long-Term Debt	**1,277,566**	**1,334,425**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**39**
Accounts Payable (232)	7,539	4,794	**40**
Payables to Municipality (233)	136,700	49,280	**41**
Customer Deposits (235)			**42**
Taxes Accrued (236)	0	0	**43**
Interest Accrued (237)	3,273	3,457	**44**
Tax Collections Payable (241)			**45**
Miscellaneous Current and Accrued Liabilities (242)	1,932	2,612	**46**
Total Current and Accrued Liabilities	**149,444**	**60,143**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**47**
Customer Advances for Construction (252)			**48**
Other Deferred Credits (253)	45,232	48,463	**49**
Total Deferred Credits	**45,232**	**48,463**	
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	**3,854,439**	**3,899,041**	

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	2,262,606	0	0	0	1
	(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,936,816	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	353,590	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	2,290,406	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)	387,560	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	74,216	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	461,776	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	1,828,630	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)	352,090				**352,090**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,668				**42,668**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	709				**709**	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	**43,377**	**0**	**0**	**0**	**43,377**	16
Debits during year						17
Book cost of plant retired	7,576				**7,576**	18
Cost of removal					**0**	19
Other debits (specify):						20
Reclassify correct cost of service	331				**331**	21
					0	22
					0	23
					0	24
Total debits	**7,907**	**0**	**0**	**0**	**7,907**	25
Balance end of year (111.1)	**387,560**	**0**	**0**	**0**	**387,560**	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)	67,012				**67,012**	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,204				**7,204**	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	**7,204**	**0**	**0**	**0**	**7,204**	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)	**74,216**	**0**	**0**	**0**	**74,216**	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	2,084,848	23,625		**2,108,473**	**1**
NONE	0			**0**	**2**
Total Nonutility Property (121)	**2,084,848**	**23,625**	**0**	**2,108,473**	
Less accum. prov. depr. & amort. (122)	791,677	47,791		**839,468**	**3**
Net Nonutility Property	**1,293,171**	**(24,166)**	**0**	**1,269,005**	

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	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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**	0	**1**
Fuel stock expenses (152)					**0**	0	**2**
Plant mat. & oper. sup. (154)					**0**	0	**3**
Total Electric Utility					**0**	**0**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	**1**
Water utility (154)	4,046	4,924	**2**
Sewer utility (154)		0	**3**
Heating utility (154)		0	**4**
Gas utility (154)		0	**5**
Merchandise (155)		0	**6**
Other materials & supplies (156)		0	**7**
Stores expense (163)		0	**8**
Total Materials and Supplies	**4,046**	**4,924**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1.295 MILLION $ BOND ISSUE	21,375	1356	20,019	1
Total			**20,019**	
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):		
		2
Balance end of year	**1,086,509**	

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%	1,090,000	1
			Total Bonds (Account 221):	**1,090,000**	

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	12/01/2017	4.25%	187,566	2
Total for Account 224				**187,566**	
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	0	1
Accruals:		
Charged water department expense	43,227	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**43,227**	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,552	7
PSC Remainder Assessment	160	8
Other (explain):		
PROPERTY TAX EQUIVALENT	40,515	9
Total payments and other debits	**43,227**	
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	3,264	30,716	30,800	**3,180**	1
Subtotal	**3,264**	**30,716**	**30,800**	**3,180**	
Advances from Municipality (223)					
NONE	0			**0**	2
Subtotal	**0**	**0**	**0**	**0**	
Other long-Term Debt (224)					
NONE	193	1,073	1,173	**93**	3
Subtotal	**193**	**1,073**	**1,173**	**93**	
Notes Payable (231)					
NONE	0			**0**	4
Subtotal	**0**	**0**	**0**	**0**	
Total	**3,457**	**31,789**	**31,973**	**3,273**	

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	505,787	3
Total (Acct. 125):	**505,787**	
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	37,287	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	**37,287**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	37,643	12
Merchandising, jobbing and contract work		13
Other (specify):		
RECYCLING	4,418	14
Total (Acct. 143):	**42,061**	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION CHARGE	65,666	15
DIFFERENCE BETWEEN AMOUNTS BILLED AND REC	10,513	16
AMOUNTS PLACED ON TAX ROLL	9,510	17
Total (Acct. 145):	**85,689**	

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	2,068	18
INSURANCE - SEWER	2,233	19
Total (Acct. 165):	**4,301**	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	**0**	
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT	41,050	25
ROOSEVELT ST. PROJECT	9,063	26
2009 HYDRANT RENTAL	63,262	27
DELINQUENT UTILITIES ON AUGUST SETTLEMENT	8,382	28
RECYCLING AMOUNT DUE FROM W&S	14,943	29
Total (Acct. 233):	**136,700**	
Other Deferred Credits (253):		
Regulatory Liability	45,232	30
NONE		31
Total (Acct. 253):	**45,232**	

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 OWED TO THE SEWER FROM CUSTOMERS.

ACCOUNT 145 - THIS IS THE AMOUNT THAT IS DUE TO THE UTILITY FROM THE GENERAL FUND. 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.

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)	1,923,378	0	0	0	**1,923,378**	**1**
Materials and Supplies	4,485	0	0	0	**4,485**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (111.1)	369,825	0	0	0	**369,825**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	46,847	0	0	0	**46,847**	**6**
NONE					**0**	**7**
Average Net Rate Base	**1,511,191**	**0**	**0**	**0**	**1,511,191**	
Net Operating Income	2,368	0	0	0	**2,368**	**8**
Net Operating Income as a percent of Average Net Rate Base	**0.16%**	**N/A**	**N/A**	**N/A**	**0.16%**	

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	48,463	0	0	0	**48,463**	**1**
Add credits during year:						
					0	**2**
Deduct charges:						
Miscellaneous Amortization (425)	3,231	0	0	0	**3,231**	**3**
Other (specify):						
					0	**4**
Balance End of Year	**45,232**	**0**	**0**	**0**	**45,232**	

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)	179,356	185,357	1
Total Sales of Water	**179,356**	**185,357**	
Other Operating Revenues			
Forfeited Discounts (470)	0	792	2
Rents from Water Property (472)	2,362	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,188	1,769	5
Total Other Operating Revenues	**3,550**	**2,561**	
Total Operating Revenues	**182,906**	**187,918**	
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	56,797	60,228	6
General Operating Expenses (680-691)	37,846	44,185	7
Total Operation and Maintenenance Expenses	**94,643**	**104,413**	
Other Operating Expenses			
Depreciation Expense (403)	42,668	41,833	8
Amortization Expense (404-407)		0	9
Taxes (408)	43,227	39,687	10
Total Other Operating Expenses	**85,895**	**81,520**	
Total Operating Expenses	**180,538**	**185,933**	
NET OPERATING INCOME	**2,368**	**1,985**	

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)	0	0		1
Commercial (460.2)	0	0		2
Industrial (460.3)	0	0		3
Public Authority (460.4)	0	0		4
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential (461.1)	379	15,919	69,215	5
Commercial (461.2)	68	5,266	21,718	6
Industrial (461.3)	0	0	0	7
Public Authority (461.4)	4	2,002	4,150	8
Total Metered Sales to General Customers (461)	**451**	**23,187**	**95,083**	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		65,666	10
Other Water Sales (465)	14	5,741	18,607	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	**466**	**28,928**	**179,356**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
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)	65,666	1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)		3
NONE		4
Total Public Fire Protection Service (463)	**65,666**	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	0	6
Other (specify):		
Total Forfeited Discounts (470)	**0**	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	2,362	7
Total Rents from Water Property (472)	**2,362**	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
RECONNECT/MISC FEES	479	9
NONE		10
Return on net investment in meters charged to sewer department	709	11
Other (specify):		
Total Other Water Revenues (474)	**1,188**	

OTHER OPERATING REVENUES (WATER)

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

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

SEE AMOUNT BILLED IN "AMOUNT BILLED FOR FIGHTING FIRES OUTSIDE UTILITY'S SERVICE AREAS".

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)	23,161	22,737	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,470	11,966	3
Chemicals (630)	5,847	4,818	4
Supplies and Expenses (640)	5,638	8,358	5
Repairs of Water Plant (650)	7,039	11,406	6
Transportation Expenses (660)	2,642	943	7
Total Plant Operation and Maintenance Expenses	**56,797**	**60,228**	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,200	9,051	8
Office Supplies and Expenses (681)	2,732	2,006	9
Outside Services Employed (682)	4,350	8,949	10
Insurance Expense (684)	3,820	3,847	11
Employees Pensions and Benefits (686)	16,477	19,658	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	267	674	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	**37,846**	**44,185**	
Total Operation and Maintenance Expenses	**94,643**	**104,413**	

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 650 - DECREASE IS DUE TO FEWER REPAIRS BEING DONE IN 2009. 2008 HAD MORE REPAIRS TO WELLHOUSE #2 AND #3 THAN USUAL.

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 DEPRECIABLE METER COST	41,050	37,490	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	COST, 1/2 TO EACH UTILITY	535	377	2
Net property tax equivalent		**40,515**	**37,113**	
Social Security	BASED ON 7.65% OF ACTUAL WAGES	2,552	2,432	3
PSC Remainder Assessment	100% WATER	160	142	4
Other (specify):				
NONE			0	5
Total tax expense		**43,227**	**39,687**	

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		0.167288				3
County tax rate	mills		6.616441				4
Local tax rate	mills		8.997951				5
School tax rate	mills		8.059964				6
Voc. school tax rate	mills		1.638686				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**25.480330**				10
Less: state credit	mills		1.160119				11
Net tax rate	mills		**24.320211**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.997951**				14
Combined School Tax Rate	mills		**9.698650**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**18.696601**				17
Total Tax Rate	mills		**25.480330**				18
Ratio of Local and School Tax to Total	dec.		**0.733766**				19
Total tax net of state credit	mills		**24.320211**				20
Net Local and School Tax Rate	mills		**17.845345**				21
Utility Plant, Jan. 1	$	**2,262,606**	2,262,606				22
Materials & Supplies	$	**4,924**	4,924				23
Subtotal	$	**2,267,530**	**2,267,530**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,267,530**	**2,267,530**				26
Assessment Ratio	dec.		1.014457				27
Assessed Value	$	**2,300,312**	**2,300,312**				28
Net Local & School Rate	mills		**17.845345**				29
Tax Equiv. Computed for Current Year	$	**41,050**	**41,050**				30
Tax Equivalent per 1994 PSC Report	$	14,852					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**41,050**					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	14,997	7,576		**896,633**	25
Services (345)	222,595	12,603			**235,198**	26
Meters (346)	59,105				**59,105**	27
Hydrants (348)	92,588	3,701			**96,289**	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	**1,598,311**	**31,301**	**7,576**	**0**	**1,622,036**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**30**
Structures and Improvements (390)	0				**0**	**31**
Office Furniture and Equipment (391)	522				**522**	**32**
Computer Equipment (391.1)	7,052	3,150			**10,202**	**33**
Transportation Equipment (392)	12,231				**12,231**	**34**
Stores Equipment (393)	0				**0**	**35**
Tools, Shop and Garage Equipment (394)	0				**0**	**36**
Laboratory Equipment (395)	0				**0**	**37**
Power Operated Equipment (396)	0				**0**	**38**
Communication Equipment (397)	0				**0**	**39**
SCADA Equipment (397.1)	0				**0**	**40**
Miscellaneous Equipment (398)	5,841				**5,841**	**41**
Total General Plant	**25,646**	**3,150**	**0**	**0**	**28,796**	
Total utility plant in service directly assignable	**1,909,941**	**34,451**	**7,576**	**0**	**1,936,816**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**1,909,941**	**34,451**	**7,576**	**0**	**1,936,816**	

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	925			**47,262**	**26**
Meters (346)	0				**0**	**27**
Hydrants (348)	20,053				**20,053**	**28**

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						
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**352,665**	**925**	**0**	**0**	**353,590**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**30**
Structures and Improvements (390)	0				**0**	**31**
Office Furniture and Equipment (391)	0				**0**	**32**
Computer Equipment (391.1)	0				**0**	**33**
Transportation Equipment (392)	0				**0**	**34**
Stores Equipment (393)	0				**0**	**35**
Tools, Shop and Garage Equipment (394)	0				**0**	**36**
Laboratory Equipment (395)	0				**0**	**37**
Power Operated Equipment (396)	0				**0**	**38**
Communication Equipment (397)	0				**0**	**39**
SCADA Equipment (397.1)	0				**0**	**40**
Miscellaneous Equipment (398)	0				**0**	**41**
Total General Plant	**0**	**0**	**0**	**0**	**0**	
Total utility plant in service directly assignable	**352,665**	**925**	**0**	**0**	**353,590**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**352,665**	**925**	**0**	**0**	**353,590**	

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			3,418	**3,418**	**1**
February			4,323	**4,323**	**2**
March			4,551	**4,551**	**3**
April			3,185	**3,185**	**4**
May			4,048	**4,048**	**5**
June			3,965	**3,965**	**6**
July			4,268	**4,268**	**7**
August			3,898	**3,898**	**8**
September			4,441	**4,441**	**9**
October			3,436	**3,436**	**10**
November			3,138	**3,138**	**11**
December			3,289	**3,289**	**12**
Total annual pumpage	**0**	**0**	**45,960**	**45,960**	

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		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	45,960	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	**45,960**	4
Less: Gallons (000's) sold:	28,928	5
Gallons (000's) entering distribution system but not sold:	**17,032**	6
Estimated Water Usage:		7
Gallons (000's) used to flush mains:	8,000	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:	1,820	10
Gallons (000's) used for other system uses:	1,000	11
Subtotal Estimated Usage:	**10,820**	12
Estimated Water Losses:		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:	100	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) not accounted for:	**6,102**	18
Subtotal of Estimated Losses:	**6,212**	19
Percentage of water entering distribution system sold:	**63%**	20
Percentage of unaccounted for water:	**13%**	21
If more than 25%, indicate causes:		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27
OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	322	29
Date of maximum: 03/03/2009		30
Cause of maximum: BLEEDERS TO PREVENT SYSTEM FREEZE UP		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	69	33
Date of minimum: 08/08/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	107,951	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,068	43
Outside municipality?	15	44

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					1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#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				9
Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	10
Year Installed	1996	1996	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
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				23
Standby Engine Mfr	U.S.			24
Year Installed	1984			25
Type	ELECTRIC			26
Horsepower	40			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	PEDESPHERE			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1996			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	150			10
Total capacity in gallons (actual)	150,000			11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment				14
(gas, liquid, powder, other)				15
Points of application				16
(wellhouse, central facilities,				17
booster station, other)				18
Filters, type (gravity, pressure,				19
other, none)				20
Rated capacity of filter plant				21
(m.g.d.) (note: 1,200,000 gal/day				22
= 1.2 m.g.d.)				23
Is a corrosion control chemical				24
used (yes, no)?	Y			25
Is water fluoridated (yes, no)?	N			26
				27
Footnotes				28

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	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	365	365		**12,670**	5
P	D	6.000	26				**26**	6
M	D	8.000	19,188	80	80		**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**	**445**	**445**	**0**	**52,229**	
Total Utility			**52,229**	**445**	**445**	**0**	**52,229**	

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 mains were all financed by the application of CZ-1.

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	1			24		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**	**1**	**0**	**0**	**469**	**2**	

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 service was financed by the application of CZ-1.

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	533				**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:	**585**	**0**	**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)

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

THE GOAL IS TO REPLACE THE METERS EVERY 20 YEARS. THE VILLAGE IS BEHIND SCHEDULE AT THIS POINT.

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	1			83	**2**
Total Fire Hydrants	**82**	**1**	**0**	**0**	**83**	
Flushing Hydrants						
	4				4	**3**
Total Flushing Hydrants	**4**	**0**	**0**	**0**	**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:	83
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	45

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	123,049	129,796	1
Total Sewage Operating Revenues	**123,049**	**129,796**	
Other Operating Revenues			
Customer Forfeited Discounts (631)	0	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)	2,000	0	6
Total Other Operating Revenues	**2,000**	**841**	
Total Operating Revenues	**125,049**	**130,637**	
Operation and Maintenenance Expenses			
Operation Expenses (820-829)	34,798	34,721	7
Maintenance Expenses (831-834)	11,397	9,218	8
Customer Accounting & Collection Expenses (840-843)	10,975	9,568	9
Administrative and General Expenses (850-857)	31,921	44,032	10
Total Operation and Maintenenance Expenses	**89,091**	**97,539**	
Other Operating Expenses			
Depreciation Expense (403)	48,500	44,368	11
Amortization Expense (404)	0	0	12
Taxes (408)	3,147	2,898	13
Total Other Operating Expenses	**51,647**	**47,266**	
Total Operating Expenses	**140,738**	**144,805**	
NET OPERATING INCOME	**(15,689)**	**(14,168)**	

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)	379	15,919	68,737	5
Commercial Revenues (622.2)	68	5,266	19,933	6
Industrial Revenues (622.3)	4	2,002	689	7
Revenues from Public Authorities (622.4)	14	5,741	15,791	8
Total Measured Service to General Customers (622)	**465**	**28,928**	**105,150**	
Service to Other Systems (624)				9
Other Sewerage Service (625)	465	28,928	17,899	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	**930**	**57,856**	**123,049**	

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 phosphorpus.
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					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		2
Other (specify):		
Total Customer Forfeited Discounts (631)	**0**	
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):		
SANITATION FEE	2,000	6
Total Miscellaneous Operating Revenues (635)	**2,000**	

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)	23,161	22,815	1
Power and Fuel for Pumping (821)	6,300	5,719	2
Power and Fuel for Aeration Equipment (822)	0	125	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	4,495	5,119	8
Transportation Expenses (828)	842	943	9
Rents (829)		0	10
Total Operation Expenses	**34,798**	**34,721**	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	10,253	5,736	11
Maintenance of Collection System Pumping Equipment (832)	578	260	12
Maintenance of Treatment and Disposal Plant Equipment (833)	493	1,586	13
Maintenance of General Plant Structures and Equipment (834)	73	1,636	14
Total Maintenance Expenses	**11,397**	**9,218**	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	10,975	9,568	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	**10,975**	**9,568**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		578	19
Office Supplies and Expenses (851)	1,494	1,375	20
Outside Services Employed (852)	8,047	17,595	21
Insurance Expense (853)	4,210	3,374	22
Employees Pensions and Benefits (854)	16,478	19,657	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	1,692	1,453	25
Rents (857)		0	26
Total Administrative and General Expenses	**31,921**	**44,032**	
Total Operation and Maintenance Expenses	**89,091**	**97,539**	

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	2,612	2,521	1
Local and School Tax Equivalent on Meters Charged by Water Department	BASED ON AVG. METER - INVESTMENT - 1/2 EACH	535	377	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		**3,147**	**2,898**	

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 INSTALLAT						
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 Installations	**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**
Office Furniture and Equipment (372)	0				**0**	**31**
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				**0**	**32**
Total Other Utility Plant	**0**	**0**	**0**	**0**	**0**	
GENERAL PLANT						
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				**0**	**37**
Total Other Utility Plant	**0**	**0**	**0**	**0**	**0**	
Common Utility Plant Allocated to Sewer Department (300)	0				**0**	**38**
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 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 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**
Office Furniture and Equipment (372)	0				**0**	**31**
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				**0**	**32**
Total Other Utility Plant	**0**	**0**	**0**	**0**	**0**	
GENERAL PLANT						
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				**0**	**37**
Total Other Utility Plant	**0**	**0**	**0**	**0**	**0**	
Common Utility Plant Allocated to Sewer Department (300)	0				**0**	**38**
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				419		1
Sewer	6.000	16				16		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				**3,346**	**1**
6.000	4,430				**4,430**	**2**
8.000	25,508				**25,508**	**3**
10.000	5,559				**5,559**	**4**
12.000	776				**776**	**5**
15.000	1,607				**1,607**	**6**
Total Utility	**41,226**	**0**	**0**	**0**	**41,226**	