



3015 (02-05-09)

ANNUAL REPORT

OF

Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 39
LAFARGE, WI 54639

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 VIRGINIA BILEK of
(Person responsible for accounts)

LAFARGE 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) 03/13/2010
(Date)

UTILITY CLERK
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC Letterhead

To the Village Board
La Farge Municipal Water and Sewer Utility
La Farge, Wisconsin 54639

We have compiled the balance sheets of the La Farge Municipal Water and Sewer Utility, an enterprise fund of the Village of Lafarge, Wisconsin, as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 13, 2010

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WEGSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	N/A
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-08
Sewer Services	S-09
Sewer Mains	S-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 39
LAFARGE, WI 54639

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VIRGINIA BILEK

Title: UTILITY CLERK BOOKEEPER

Office Address:

P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

Email Address: lafutil@mwt.net

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

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

Name: STEVE DONOVAN

Title: VILLAGE PRESIDENT

Office Address:

610 NORTH STATE STREET
LAFARGE, WI 54639

Telephone: (608) 625 - 2545

Fax Number: (608) 625 - 2800

Email Address:

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

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
VIG & ASSOCIATES
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

Email Address: jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: WAYNE CARPENTER

Title: PUBLIC WORKS MANAGER

Office Address:

P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- STEVE DONOVAN, PRESIDENT
- LARRY GABRIELSON, TRUSTEE
- RANDY HEISEL, TRUSTEE
- TERRY JENSEN, TRUSTEE
- GREG LAWTON, TRUSTEE
- BEN RASTALL, TRUSTEE
- DELORES SANDMIRE, TRUSTEE

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? YES

Date of Ordinance: 6/17/1967

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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	254,006	261,319	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	188,934	198,541	2
Depreciation Expense (403)	54,613	54,224	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	20,824	20,393	5
Total Operating Expenses	264,371	273,158	
Net Operating Income	(10,365)	(11,839)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,365)	(11,839)	
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)	24,642	28,387	10
Miscellaneous Nonoperating Income (421)	2,223	19,923	11
Total Other Income	26,865	48,310	
Total Income	16,500	36,471	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,400)	(25,400)	12
Other Income Deductions (426)	44,148	43,666	13
Total Miscellaneous Income Deductions	18,748	18,266	
Income Before Interest Charges	(2,248)	18,205	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,424	35,413	14
Amortization of Debt Discount and Expense (428)	5,536	5,536	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	38,960	40,949	
Net Income	(41,208)	(22,744)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,733,478	1,756,222	20
Balance Transferred from Income (433)	(41,208)	(22,744)	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)	1,692,270	1,733,478	

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	254,006	0	254,006	1
Total (Acct. 400):	254,006	0	254,006	
Operation and Maintenance Expense (401-402):				
Derived	188,934	0	188,934	2
Total (Acct. 401-402):	188,934	0	188,934	
Depreciation Expense (403):				
Derived	54,613	0	54,613	3
Total (Acct. 403):	54,613	0	54,613	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	20,824	0	20,824	5
Total (Acct. 408):	20,824	0	20,824	
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:	(10,365)	0	(10,365)	
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):				
INTEREST INCOME	24,642		24,642	11
Total (Acct. 419):	24,642	0	24,642	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,112	1,112	12
Contributed Plant - Sewer		1,111	1,111	13

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):				
NONE			0	14
Total (Acct. 421):	0	2,223	2,223	
TOTAL OTHER INCOME:	24,642	2,223	26,865	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(25,400)	0	(25,400)	15
NONE			0	16
Total (Acct. 425):	(25,400)	0	(25,400)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	27,185	27,185	17
Depreciation Expense on Contributed Plant - Sewer	0	16,963	16,963	18
NONE			0	19
Total (Acct. 426):	0	44,148	44,148	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,400)	44,148	18,748	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	33,424	0	33,424	20
Total (Acct. 427):	33,424	0	33,424	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	5,536		5,536	21
Total (Acct. 428):	5,536	0	5,536	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	38,960	0	38,960	
NET INCOME:	717	(41,925)	(41,208)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	250,087	1,483,391	1,733,478	26
Total (Acct. 216):	250,087	1,483,391	1,733,478	

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	717	(41,925)	(41,208)	27
Total (Acct. 433):	717	(41,925)	(41,208)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	250,804	1,441,466	1,692,270	

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	107,097	0	146,909	0	254,006	1
Less: interdepartmental sales	2,235		6,910	0	9,145	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	948				948	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	103,914	0	139,999	0	243,913	

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	0.7	1
Electric		2
Gas		3
Sewer	0.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,386,475	4,380,798	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,708,286	1,610,523	2
Net Utility Plant	2,678,189	2,770,275	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	262,123	253,990	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	262,123	253,990	
CURRENT AND ACCRUED ASSETS			
Cash (131)	73,400	72,115	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	564,146	626,870	14
Customer Accounts Receivable (142)	20,138	18,884	15
Other Accounts Receivable (143)	3,796	10,366	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	143,709	139,526	18
Plant Materials and Operating Supplies (154)	8,092	7,145	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	4,286	4,199	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	817,567	879,105	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,129	57,665	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	52,129	57,665	
Total Assets and Other Debits	3,810,008	3,961,035	

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)	838,554	838,554	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,692,270	1,733,478	35
Total Proprietary Capital	2,530,824	2,572,032	
LONG-TERM DEBT			
Bonds (221)	875,000	955,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	875,000	955,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,704	11,669	40
Payables to Municipality (233)	24,057	9,319	41
Customer Deposits (235)			42
Taxes Accrued (236)	11,480	11,480	43
Interest Accrued (237)	5,453	5,806	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	1,893	817	46
Total Current and Accrued Liabilities	48,587	39,091	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	355,597	394,912	49
Total Deferred Credits	355,597	394,912	
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	3,810,008	3,961,035	

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	2,131,709	2,249,089	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)	859,367	1,269,268	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,277,808	980,032	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	2,137,175	2,249,300	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)	147,105	765,654	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	275,559	519,968	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	422,664	1,285,622	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	1,714,511	963,678	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	131,659	727,485			859,144	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,809	39,804			54,613	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	735	(735)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	902				902	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	16,446	39,069	0	0	55,515	16
Debits during year						17
Book cost of plant retired	1,000	900			1,900	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,000	900	0	0	1,900	25
Balance end of year (111.1)	147,105	765,654	0	0	912,759	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	248,374	503,005			751,379	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	27,185	16,963			44,148	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	27,185	16,963	0	0	44,148	16
Debits during year						17
Book cost of plant retired	0	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)	275,559	519,968	0	0	795,527	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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)	8,092	7,145	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	8,092	7,145	

**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)				
1996 MORTGAGE REVENUE BONDS	934	428	8,408	1
2003 REVENUE BOND DEFERRED LOSS ON REFINANCING	1,669	428	15,860	2
2003 REVENUE BONDS	2,933	428	27,861	3
Total			52,129	
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	838,554	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>838,554</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)	
2003 REVENUE BONDS	07/01/2003	11/01/2018	2.85%	875,000	1
Total Bonds (Account 221):				875,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
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	11,480	1
Accruals:		
Charged water department expense	17,857	2
Charged electric department expense		3
Charged sewer department expense	2,967	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,824	
Taxes paid during year:		
County, state and local taxes	15,887	6
Social Security taxes	4,713	7
PSC Remainder Assessment	224	8
Other (explain):		
NONE		9
Total payments and other debits	20,824	
Balance end of year	11,480	

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)					
NONE	0			0	1
2003 REVENUE BONDS	5,806	33,424	33,777	5,453	2
Subtotal	5,806	33,424	33,777	5,453	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	5,806	33,424	33,777	5,453	

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):		
BOND RESERVE FUNDS	127,513	3
REDEMPTION FUNDS	40,299	4
DEPRECIATION RESERVE FUND	94,311	5
Total (Acct. 125):	262,123	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
TIF RECEIVABLE ON CROPP PROJECT	564,146	9
Total (Acct. 141):	564,146	
Customer Accounts Receivable (142):		
Water	8,328	10
Electric		11
Sewer (Regulated)	11,810	12
Other (specify):		
NONE		13
Total (Acct. 142):	20,138	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
RECEIVABLE FROM CROPP FOR ARCHEOLOGICAL STUDY	2,500	16
RECEIVABLE FOR STORM WATER MATERIALS	1,296	17
Total (Acct. 143):	3,796	
Receivables from Municipality (145):		
DUE FROM ELECT. FOR EXPENSES PAID BY WATER/SEWER	712	18
DUE FROM GENERAL FOR DEBT PROCEEDS ADVANCED FROM GENERAL	122,084	19

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)	
Receivables from Municipality (145):		
DUE FROM GENERAL FOR HYDRANT RENTAL PAID BY WATER/SEWER	20,913	20
Total (Acct. 145):	143,709	
Prepayments (165):		
PREPAID INSURANCE	4,286	21
Total (Acct. 165):	4,286	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO ELECTRIC FOR OPERATING EXPENSES PAID BY GENERAL	6,095	27
DUE TO GENERAL FOR INSURANCE PAID BY GENERAL	4,047	28
ADVANCE PAYABLE TO ELECTRIC FOR TRASH PUMP	13,915	29
Total (Acct. 233):	24,057	
Other Deferred Credits (253):		
Regulatory Liability	355,597	30
NONE		31
Total (Acct. 253):	355,597	

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.

DONE.

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)	857,190	0	1,269,718	0	2,126,908	1
Materials and Supplies	7,618	0	0	0	7,618	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	139,382	0	746,569	0	885,951	4
Customer Advances for Construction					0	5
Regulatory Liability	74,025	0	294,271	0	368,296	6
NONE					0	7
Average Net Rate Base	651,401	0	228,878	0	880,279	
Net Operating Income	4,391	0	(14,756)	0	(10,365)	8
Net Operating Income as a percent of						
Average Net Rate Base	0.67%	N/A	-6.45%	N/A	-1.18%	

**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	76,578	0	304,419	0	380,997	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,105	0	20,295	0	25,400	3
Other (specify):						
NONE					0	4
Balance End of Year	71,473	0	284,124	0	355,597	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

NONE.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

NONE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	106,015	106,385	1
Total Sales of Water	106,015	106,385	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,082	6,799	5
Total Other Operating Revenues	1,082	6,799	
Total Operating Revenues	107,097	113,184	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	28,990	53,043	6
General Operating Expenses (680-691)	41,050	31,495	7
Total Operation and Maintenance Expenses	70,040	84,538	
Other Operating Expenses			
Depreciation Expense (403)	14,809	14,705	8
Amortization Expense (404-407)		0	9
Taxes (408)	17,857	17,890	10
Total Other Operating Expenses	32,666	32,595	
Total Operating Expenses	102,706	117,133	
NET OPERATING INCOME	4,391	(3,949)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	311	10,931	49,490	5
Commercial (461.2)	55	4,339	14,425	6
Industrial (461.3)				7
Public Authority (461.4)	2	774	1,803	8
Total Metered Sales to General Customers (461)	368	16,044	65,718	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		38,062	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	1,115	2,235	13
Total Sales of Water	372	17,159	106,015	

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				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	38,062	3
NONE		4
Total Public Fire Protection Service (463)	38,062	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
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):		
OTHER WATER REVENUES	134	9
Return on net investment in meters charged to sewer department	948	10
Other (specify):		
Total Other Water Revenues (474)	1,082	

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)	16,155	18,325	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,146	7,714	3
Chemicals (630)	4,066	3,485	4
Supplies and Expenses (640)	456	1,181	5
Repairs of Water Plant (650)	1,167	22,117	6
Transportation Expenses (660)	0	221	7
Total Plant Operation and Maintenance Expenses	28,990	53,043	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,013	3,392	8
Office Supplies and Expenses (681)	221	641	9
Outside Services Employed (682)	12,427	4,704	10
Insurance Expense (684)	3,592	4,360	11
Employees Pensions and Benefits (686)	20,420	18,062	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	377	336	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	41,050	31,495	
Total Operation and Maintenance Expenses	70,040	84,538	

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.

A/C 650 - REPAIRS OF WATER PLANT - THE DECREASE IS DUE TO THE VILLAGE REMOVING AND REHABILITATING WELL PUMP #2 IN PRIOR YEAR.

A/C 682 - OUTSIDE SERVICES EMPLOYED - THE INCREASE IS DUE TO CROSS CONNECTION SERVICES PROVIDED IN 2009. NO EXPENSE FOR THIS WAS INCURRED IN PRIOR YEAR.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		15,887	15,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		242	250	2
Net property tax equivalent		15,645	15,637	
Social Security		2,100	2,152	3
PSC Remainder Assessment		112	101	4
Other (specify): NONE			0	5
Total tax expense		17,857	17,890	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180271				3
County tax rate	mills		5.388061				4
Local tax rate	mills		5.740869				5
School tax rate	mills		11.350673				6
Voc. school tax rate	mills		2.112918				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.772792				10
Less: state credit	mills		1.750890				11
Net tax rate	mills		23.021902				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.740869				14
Combined School Tax Rate	mills		13.463591				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.204460				17
Total Tax Rate	mills		24.772792				18
Ratio of Local and School Tax to Total	dec.		0.775224				19
Total tax net of state credit	mills		23.021902				20
Net Local and School Tax Rate	mills		17.847128				21
Utility Plant, Jan. 1	\$	2,131,709	2,131,709				22
Materials & Supplies	\$	7,145	7,145				23
Subtotal	\$	2,138,854	2,138,854				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,138,854	2,138,854				26
Assessment Ratio	dec.		0.941395				27
Assessed Value	\$	2,013,506	2,013,506				28
Net Local & School Rate	mills		17.847128				29
Tax Equiv. Computed for Current Year	\$	35,935	35,935				30
Tax Equivalent per 1994 PSC Report	\$	15,887					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,887					32 33
Tax equiv. for current year (see note 6)	\$	15,887					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

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

PER BOARD MINUTES JULY 10, 2000: THE BOARD PASSED A RESOLUTION AUTHORIZING THE WATER UTILITY TAX EQUIVALENT TO BE THE LOWER OF THE CALCULATED AMOUNT OR THE 1994 PSC AMOUNT.

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)	6,010				6,010	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	6,010	0	0	0	6,010	
PUMPING PLANT						
Land and Land Rights (320)	200				200	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	65,995				65,995	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,927	4,456			6,383	16
Total Pumping Plant	68,122	4,456	0	0	72,578	
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)	16,029				16,029	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	16,029	0	0	0	16,029	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	13,731				13,731	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	528,181				528,181	25
Services (345)	99,352		900		98,452	26
Meters (346)	28,796	898	100		29,594	27
Hydrants (348)	67,386				67,386	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	737,446	898	1,000	0	737,344	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	5,609				5,609	31
Office Furniture and Equipment (391)	1,522				1,522	32
Computer Equipment (391.1)	2,002				2,002	33
Transportation Equipment (392)	3,011				3,011	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)	15,262				15,262	41
Total General Plant	27,406	0	0	0	27,406	
Total utility plant in service directly assignable	855,013	5,354	1,000	0	859,367	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	855,013	5,354	1,000	0	859,367	

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)	211,009				211,009	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	211,009	0	0	0	211,009	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	87,373				87,373	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	215,685				215,685	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	303,058	0	0	0	303,058	
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)	92,964				92,964	24
Transmission and Distribution Mains (343)	543,188				543,188	25
Services (345)	100,790	1,112			101,902	26
Meters (346)	0				0	27
Hydrants (348)	25,687				25,687	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	762,629	1,112	0	0	763,741	
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	1,276,696	1,112	0	0	1,277,808	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,276,696	1,112	0	0	1,277,808	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,713	1,713	1
February			1,529	1,529	2
March			1,644	1,644	3
April			1,557	1,557	4
May			1,953	1,953	5
June			1,974	1,974	6
July			2,061	2,061	7
August			1,958	1,958	8
September			1,947	1,947	9
October			1,676	1,676	10
November			1,630	1,630	11
December			1,591	1,591	12
Total annual pumpage	0	0	21,233	21,233	

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):	21,233	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	21,233	3
Less: Gallons (000's) sold:	17,159	4
Gallons (000's) entering distribution system but not sold:	4,074	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,000	7
Gallons (000's) used for fire protection:	50	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,050	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	50	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	500	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	1,474	17
Subtotal of Estimated Losses:	2,024	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	7%	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.)	103	22
Date of maximum: 08/25/2009		23
Cause of maximum: Reservoir overflow due to control problems.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	22	25
Date of minimum: 03/14/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	52,048	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	775	35
Outside municipality?		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)	
312 W NORTH STREET	2	424	10	540,000	Yes	1
525 E SCHOOL STREET	3	167	18	345,600	Yes	2

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	2	3	4	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	CUMMINS	5
Year Installed	1964	1997	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	250	500	8
Pump Motor or Standby Engine Mfr	MS	US MOTOR	ONAN - CUMMINS	9
Year Installed	1973	1997	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	85	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION 1	BOOSTER STATION 2	BOOSTER STATION 3	15
Location	VILLAGE	VILLAGE	VILLAGE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	GRANDFOS	GRANDFOS	GRANDFOS	19
Year Installed	2004	2004	2004	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	120	200	400	22
Pump Motor or Standby Engine Mfr	BALDOR MOTOR	BALDOR MOTOR	BALDOR MOTOR	23
Year Installed	2004	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	8	15	26
Footnotes				27
				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	BOOSTER STATION 4			1
Location	VILLAGE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	2004			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,600			8
Pump Motor or Standby Engine Mfr	U S MOTOR			10
Year Installed	2004			11
Type	ELECTRIC			12
Horsepower	50			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	AQUA STORE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	128,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	100				100	1
M	D	4.000	573				573	2
M	D	6.000	19,723				19,723	3
M	D	8.000	13,616				13,616	4
M	D	10.000	815				815	5
M	D	12.000	697				697	6
Total Within Municipality			35,524	0	0	0	35,524	
Total Utility			35,524	0	0	0	35,524	

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	361	1	9		353	27	1
M	1.000	51				51	3	2
P	1.000	1				1		3
M	1.250	3				3		4
M	1.500	1				1		5
M	2.000	6				6		6
M	4.000	1				1		7
Total Utility		424	1	9	0	416	30	

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.
Service addition financed by customer contribution.

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	364	12	4		372	12	1
1.000	4				4	0	2
1.250	2				2	0	3
1.500	3				3	0	4
2.000	5				5	0	5
6.000	0				0	0	6
Total:	378	12	4	0	386	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	317	45	0	1	2	7	372	1
1.000	0	3	0	0	0	1	4	2
1.250	0	1	0	0	0	1	2	3
1.500	0	2	0	0	1	0	3	4
2.000	0	3	0	1	0	1	5	5
6.000	0	0	0	0	0	0	0	6
Total:	317	54	0	2	3	10	386	

METERS

Meters (Page W-21)

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

PUBLIC WORKS MANAGER IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND WILL CONTINUE TO MONITOR REPLACEMENT SCHEDULE TO ENSURE COMPLIANCE.

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	70				70	2
Total Fire Hydrants	70	0	0	0	70	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	70
Number of distribution system valves end of year:	70
Number of distribution valves operated during year:	35

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	143,909	141,123	1
Total Sewage Operating Revenues	143,909	141,123	
Other Operating Revenues			
Customer Forfeited Discounts (631)	0	0	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	3,000	3,000	5
Miscellaneous Operating Revenues (635)	0	4,012	6
Total Other Operating Revenues	3,000	7,012	
Total Operating Revenues	146,909	148,135	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	31,961	30,600	7
Maintenance Expenses (831-834)	43,254	45,530	8
Customer Accounting & Collection Expenses (840-843)	10,949	9,468	9
Administrative and General Expenses (850-857)	32,730	28,405	10
Total Operation and Maintenance Expenses	118,894	114,003	
Other Operating Expenses			
Depreciation Expense (403)	39,804	39,519	11
Amortization Expense (404)		0	12
Taxes (408)	2,967	2,503	13
Total Other Operating Expenses	42,771	42,022	
Total Operating Expenses	161,665	156,025	
NET OPERATING INCOME	(14,756)	(7,890)	

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)	295	10,931	99,405	5
Commercial Revenues (622.2)	53	4,339	32,723	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	2	774	4,871	8
Total Measured Service to General Customers (622)	350	16,044	136,999	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	3	1,115	6,910	11
Total Sewage Operating Revenues	353	17,159	143,909	

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.
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)	
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):		
SANITARY BENEFIT CHARGE	3,000	5
Total Rent from Sewerage Property (634)	3,000	
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)	97	96	1
Power and Fuel for Pumping (821)	25,585	23,047	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)		0	7
Other Operating Supplies and Expenses (827)	6,207	6,864	8
Transportation Expenses (828)	72	593	9
Rents (829)		0	10
Total Operation Expenses	31,961	30,600	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	20,712	22,409	11
Maintenance of Collection System Pumping Equipment (832)	6,658	9,486	12
Maintenance of Treatment and Disposal Plant Equipment (833)	9,111	8,421	13
Maintenance of General Plant Structures and Equipment (834)	6,773	5,214	14
Total Maintenance Expenses	43,254	45,530	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	8,922	7,195	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	2,027	2,273	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	10,949	9,468	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	1,616	1,311	20
Outside Services Employed (852)	4,969	5,079	21
Insurance Expense (853)	3,592	4,268	22
Employees Pensions and Benefits (854)	22,169	17,347	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	384	400	25
Rents (857)		0	26
Total Administrative and General Expenses	32,730	28,405	
Total Operation and Maintenance Expenses	118,894	114,003	

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		2,613	2,152	1
Local and School Tax Equivalent on Meters Charged by Water Department		242	250	2
PSC Remainder Assessment		112	101	3
Other (specify): NONE			0	4
Total tax expense		2,967	2,503	

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, 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)	74,223		900		73,323	6
Collecting Mains and Accessories (313)	100,796				100,796	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	19,089				19,089	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	194,108	0	900	0	193,208	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	17,678				17,678	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	24,158				24,158	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	14,415				14,415	16
Total Collection System Pumping Installation:	56,251	0	0	0	56,251	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	640				640	17
Structures and Improvements (331)	279,021				279,021	18
Preliminary Treatment Equipment (332)	115,441				115,441	19
Primary Treatment Equipment (333)	219,471				219,471	20
Secondary Treatment Equipment (334)	24,273				24,273	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	41,803				41,803	23
Sludge Treatment and Disposal Equipment (337)	18,709				18,709	24
Plant Site Piping (338)	150,829				150,829	25
Flow Metering and Monitoring Equipment (339)	49,909				49,909	26
Outfall Sewer Pipes (340)	15,559				15,559	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, 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)	14,654				14,654	28
Total Treatment and Disposal Plant	930,309	0	0	0	930,309	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	5,000				5,000	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	30,213				30,213	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	54,287				54,287	40
Total General Plant	89,500	0	0	0	89,500	
Total utility plant in service directly assignable	1,270,168	0	900	0	1,269,268	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	1,270,168	0	900	0	1,269,268	

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, 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)	20,010	1,111			21,121	6
Collecting Mains and Accessories (313)	514,658				514,658	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	534,668	1,111	0	0	535,779	
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)	19,923				19,923	16
Total Collection System Pumping Installation	19,923	0	0	0	19,923	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	424,330				424,330	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, 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	424,330	0	0	0	424,330	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	978,921	1,111	0	0	980,032	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	978,921	1,111	0	0	980,032	

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	2.000	1				1		1
Sewer	4.000	376	1	9		368		2
Sewer	6.000	11				11		3
Total Utility		388	1	9	0	380	0	

SEWER SERVICES

Sewer Services (Page S-09)

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

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	250				250	1
6.000	112				112	2
8.000	23,016				23,016	3
10.000	2,382				2,382	4
12.000	990				990	5
15.000	1,250				1,250	6
Total Utility	28,000	0	0	0	28,000	