



3014 (02-05-09)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
MINOCQUA, WI 54548

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.

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
Distribution of Total Payroll	F-05
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	F-99
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
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	W-99
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-08
Sewer Services	N-09
Sewer Mains	N-10

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKELAND SANITARY DISTRICT #1

Utility Address: 8780 MORGAN RD
MINOCQUA, WI 54548

When was utility organized? 10/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:

8780 MORGAN RD
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

Email Address: sandist@verizon.net

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

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

Name: JAMES V BRAUN

Title: PRESIDENT OF BOARD OF COMMISSIONERS

Office Address:

8780 MORGAN ROAD
MINOQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

Email Address:

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

YES

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/29/2009

Period covered by most recent audit: FOR YEAR ENDED 2008

Names and titles of utility management including manager or superintendent:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:

8780 MORGAN RD
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

Email Address: sandist@verizon.net

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

JIM V BRAUN, PRESIDENT
RICHARD SCHROETER, SECRETARY
THOMAS WIPPERFURTH, TREASURER

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:

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)	390,685	386,315	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	240,473	258,306	2
Depreciation Expense (403)	50,593	49,821	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,410	8,311	5
Total Operating Expenses	299,476	316,438	
Net Operating Income	91,209	69,877	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	91,209	69,877	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(20,835)	109,819	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,051	68,023	10
Miscellaneous Nonoperating Income (421)	201,354	288,230	11
Total Other Income	192,570	466,072	
Total Income	283,779	535,949	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,279)	(19,279)	12
Other Income Deductions (426)	30,656	28,171	13
Total Miscellaneous Income Deductions	11,377	8,892	
Income Before Interest Charges	272,402	527,057	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,693	63,436	14
Amortization of Debt Discount and Expense (428)	0	12,747	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	82,693	76,183	
Net Income	189,709	450,874	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,551,216	6,100,342	20
Balance Transferred from Income (433)	189,709	450,874	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)	6,740,925	6,551,216	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	390,685	0	390,685	1
Total (Acct. 400):	390,685	0	390,685	
Operation and Maintenance Expense (401-402):				
Derived	240,473	0	240,473	2
Total (Acct. 401-402):	240,473	0	240,473	
Depreciation Expense (403):				
Derived	50,593	0	50,593	3
Total (Acct. 403):	50,593	0	50,593	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	8,410	0	8,410	5
Total (Acct. 408):	8,410	0	8,410	
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:	91,209	0	91,209	
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):				
NON-REGULATED SEWER CAPITAL CONTRIBUTIONS	91,615	0	91,615	9
NON-REGULATED SEWER LOSS (N-1)	(112,450)		(112,450)	10
Total (Acct. 417):	(20,835)	0	(20,835)	
Nonoperating Rental Income (418):				
NONE			0	11
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	12,051		12,051	12
Total (Acct. 419):	12,051	0	12,051	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		141,701	141,701	13
MISCELLANEOUS NON OPERATING REVENUE WATER	283	0	283	14
MISCELLANEOUS NON OPERATING REVENUE SEWER	2,120	0	2,120	15
SEWER CONNECTION FEES	30,750	0	30,750	16

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
WATER CONNECTION FEES	26,500		26,500	17
Total (Acct. 421):	59,653	141,701	201,354	
TOTAL OTHER INCOME:	50,869	141,701	192,570	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,279)	0	(19,279)	18
NONE			0	19
Total (Acct. 425):	(19,279)	0	(19,279)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	30,656	30,656	20
NONE			0	21
Total (Acct. 426):	0	30,656	30,656	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,279)	30,656	11,377	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	82,693	0	82,693	22
Total (Acct. 427):	82,693	0	82,693	
Amortization of Debt Discount and Expense (428):				
NONE			0	23
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	82,693	0	82,693	
NET INCOME:	78,664	111,045	189,709	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,463,697	5,087,519	6,551,216	28
Total (Acct. 216):	1,463,697	5,087,519	6,551,216	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	78,664	111,045	189,709	29
Total (Acct. 433):	78,664	111,045	189,709	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	32
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,542,361	5,198,564	6,740,925	

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 & 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	390,685	0	0	0	390,685	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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	390,685	0	0	0	390,685	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	105,763	0	105,763	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	195,276	0	195,276	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	301,039	0	301,039	

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	0.4	1
Electric		2
Gas		3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,209,701	6,685,406	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,255,397	1,187,675	2
Net Utility Plant	5,954,304	5,497,731	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,116,321	10,708,837	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,895,306	5,587,394	4
Net Nonutility Property	5,221,015	5,121,443	
Investment in Municipality (123)	0	0	5
Other Investments (124)	30,523	82,362	6
Sinking Funds (125)	887,963	717,112	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	6,139,501	5,920,917	
CURRENT AND ACCRUED ASSETS			
Cash (131)	701,947	1,006,680	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)	49,231	52,826	15
Other Accounts Receivable (143)	202,715	154,425	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,455	11,160	18
Plant Materials and Operating Supplies (154)	14,194	15,556	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	14,843	14,230	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	4,299	7,253	26
Total Current and Accrued Assets	995,684	1,262,130	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	340,815	290,151	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	340,815	290,151	
Total Assets and Other Debits	13,430,304	12,970,929	

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)	4,040,326	3,830,202	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,740,925	6,551,216	35
Total Proprietary Capital	10,781,251	10,381,418	
LONG-TERM DEBT			
Bonds (221)	2,253,000	2,000,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	2,253,000	2,000,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	17,833	176,960	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	37,510	59,323	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	70,809	64,048	46
Total Current and Accrued Liabilities	126,152	300,331	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	269,901	289,180	49
Total Deferred Credits	269,901	289,180	
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	13,430,304	12,970,929	

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	6,685,406	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,263,955	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,501,604	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	42,508				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	2,401,634				8
Total Utility Plant	7,209,701	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)	705,751	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	549,646	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,255,397	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	5,954,304	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)	668,508				668,508	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,593				50,593	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,926				3,926	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	54,519	0	0	0	54,519	16
Debits during year						17
Book cost of plant retired	17,276				17,276	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	17,276	0	0	0	17,276	25
Balance end of year (111.1)	705,751	0	0	0	705,751	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)	519,167				519,167	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	30,656				30,656	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	30,656	0	0	0	30,656	16
Debits during year						17
Book cost of plant retired	177				177	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	177	0	0	0	177	25
Balance end of year (111.2)	549,646	0	0	0	549,646	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	7,203,116	27,776	10,401	7,220,491	1
NONREGULATED SEWER PLANT - CONTRIBUTED	3,505,721	91,614		3,597,335	2
NONREGULATED SEWER PLANT-CONST. IN PROGR	0	298,495		298,495	3
Total Nonutility Property (121)	10,708,837	417,885	10,401	11,116,321	
Less accum. prov. depr. & amort. (122)	5,587,394	315,962	8,050	5,895,306	4
 Net Nonutility Property	 5,121,443	 101,923	 2,351	 5,221,015	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	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)	9,230	10,363	2
Sewer utility (154)	4,964	5,193	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	14,194	15,556	

**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)				
NONE				1
NONE				2
Total			0	
Unamortized premium on debt (251)				
NONE				3
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	3,830,202	1
Changes during year (explain):		
TAX LEVY	210,124	2
Balance end of year	<u>4,040,326</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)	
GO BOND 3-08	03/03/2008	03/03/2018	3.50%	1,870,000	1
STATE TRUST FUND GO NOTE 1/09	01/06/2009	03/15/2018	4.25%	326,000	2
STATE TRUST FUND GO NOTE 6/09	06/30/2009	03/15/2019	4.25%	57,000	3
Total Bonds (Account 221):				<u>2,253,000</u>	

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	0	1
Accruals:		
Charged water department expense	8,410	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>8,410</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	8,092	7
PSC Remainder Assessment	318	8
Other (explain):		
NONE		9
Total payments and other debits	<u>8,410</u>	
Balance end of year	<u><u>0</u></u>	

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)					
STATE TRUST FUND 1/6	0	14,088		14,088	1
PROM NOTE	59,323	67,396	104,506	22,213	2
STATE TRUST FUND 6/30	0	1,209		1,209	3
Subtotal	59,323	82,693	104,506	37,510	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	59,323	82,693	104,506	37,510	

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):		
WATER SPEC ASMT REC FRONT FT	18,817	2
SEWER SPEC ASMT REC FRONT FT	3,378	3
W/S SPEC ASMT REC HOOK-UPS	8,328	4
Total (Acct. 124):	30,523	
Sinking Funds (125):		
JT UTIL-SINKING FUND-LGIP	533,405	5
VEHICLE FUND	20,018	6
HEAVY DUTY EQUIPMENT FUND	22,893	7
REPLACEMENT SINKING FUND	311,647	8
Total (Acct. 125):	887,963	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		10
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,231	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	49,231	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	133,105	* 17
Merchandising, jobbing and contract work		18
Other (specify):		
JT UTIL-OTHER ACCT RECEIVABLES	69,610	* 19
Total (Acct. 143):	202,715	

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):		
RECEIVABLES FROM TOWNS-DELINQUENT SERVICE CHARGES ON TAX ROLL	8,455	* 20
Total (Acct. 145):	8,455	
Prepayments (165):		
PREPAYMENTS	14,843	21
Total (Acct. 165):	14,843	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
DEFERRED PROJECT COSTS	340,815	23
Total (Acct. 183):	340,815	
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):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	269,901	28
NONE		29
Total (Acct. 253):	269,901	

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 \$5,000, 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)	2,255,490	0	0	0	2,255,490	1
Materials and Supplies	9,796	0	0	0	9,796	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	687,129	0	0	0	687,129	4
Customer Advances for Construction					0	5
Regulatory Liability	279,540	0	0	0	279,540	6
NONE					0	7
Average Net Rate Base	1,298,617	0	0	0	1,298,617	
Net Operating Income	91,209	0	0	0	91,209	8
Net Operating Income as a percent of						
Average Net Rate Base	7.02%	N/A	N/A	N/A	7.02%	

**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	289,180	0	0	0	289,180	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,279	0	0	0	19,279	3
Other (specify):						
NONE					0	4
Balance End of Year	269,901	0	0	0	269,901	

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.

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	364,120	369,892	1
Total Sales of Water	364,120	369,892	
Other Operating Revenues			
Forfeited Discounts (470)	1,075	1,101	2
Rents from Water Property (472)	16,968	8,820	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	8,522	6,502	5
Total Other Operating Revenues	26,565	16,423	
Total Operating Revenues	390,685	386,315	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	32,716	46,373	6
Pumping Expenses (620-625)	39,991	41,066	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	36,024	35,159	9
Customer Accounts Expenses (901-906)	41,630	41,995	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	90,112	93,713	12
Total Operation and Maintenance Expenses	240,473	258,306	
Other Operating Expenses			
Depreciation Expense (403)	50,593	49,821	13
Amortization Expense (404-407)		0	14
Taxes (408)	8,410	8,311	15
Total Other Operating Expenses	59,003	58,132	
Total Operating Expenses	299,476	316,438	
NET OPERATING INCOME	91,209	69,877	

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)	670	18,486	68,053	5
Commercial (461.2)	406	65,092	144,415	6
Industrial (461.3)				7
Public Authority (461.4)	56	24,856	42,531	8
Total Metered Sales to General Customers (461)	1,132	108,434	254,999	
Private Fire Protection Service (462)	28		12,725	9
Public Fire Protection Service (463)	3		96,396	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,163	108,434	364,120	

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)	96,396	3
NONE		4
Total Public Fire Protection Service (463)	96,396	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,075	6
Other (specify):		
Total Forfeited Discounts (470)	1,075	
Rents from Water Property (472):		
OTHER OPERATING REVENUE-RENT	16,968	7
Total Rents from Water Property (472)	16,968	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SERVICE REVENUES	5,072	9
Return on net investment in meters charged to sewer department	3,450	10
Other (specify):		
Total Other Water Revenues (474)	8,522	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	26,934	25,939	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	502	26	3
Maintenance of Water Source Plant (605)	5,280	20,408	* 4
Total Source of Supply Expenses	32,716	46,373	
PUMPING EXPENSES			
Operation Labor (620)	5,951	5,797	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,508	31,415	7
Operation Supplies and Expenses (623)	2,985	3,549	8
Maintenance of Pumping Plant (625)	547	305	9
Total Pumping Expenses	39,991	41,066	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	12,333	12,026	14
Operation Supplies and Expenses (641)	2,533	3,070	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,214	3,237	16
Maintenance of Mains (651)	6,919	8,028	17
Maintenance of Services (652)	4,921	6,745	18
Maintenance of Meters (653)	2,304	1,508	19
Maintenance of Hydrants (654)	800	365	20
Maintenance of Other Plant (655)		180	21
Total Transmission and Distribution Expenses	36,024	35,159	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	13,626	13,320	22
Accounting and Collecting Labor (902)	24,263	25,635	23
Supplies and Expenses (903)	3,741	3,040	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	41,630	41,995	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,534	22,512	28
Office Supplies and Expenses (921)	3,778	4,858	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	6,490	9,327	31
Property Insurance (924)	12,102	11,761	32
Injuries and Damages (925)	2,559	2,516	33
Employee Pensions and Benefits (926)	30,101	31,270	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3,620	3,563	36
Transportation Expenses (933)	7,320	7,125	37
Maintenance of General Plant (935)	608	781	38
Total Administrative and General Expenses	90,112	93,713	
Total Operation and Maintenance Expenses	240,473	258,306	

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 25%, but not less \$5,000, please explain.

Line 605: Decrease due to a \$15,568 payment to Layne for maintenance in 2008

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		8,092	7,981	3
PSC Remainder Assessment		318	330	4
Other (specify): NONE			0	5
Total tax expense		8,410	8,311	

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)	21,691				21,691	4
Structures and Improvements (311)	38,657				38,657	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	100,962				100,962	8
Supply Mains (316)	6,468				6,468	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	167,778	0	0	0	167,778	
PUMPING PLANT						
Land and Land Rights (320)	2,277				2,277	11
Structures and Improvements (321)	10,119				10,119	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	120,971				120,971	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,698				9,698	16
Total Pumping Plant	143,065	0	0	0	143,065	
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)	18,424				18,424	22
Structures and Improvements (341)	7,314				7,314	23
Distribution Reservoirs and Standpipes (342)	459,889				459,889	24
Transmission and Distribution Mains (343)	765,357	1,746			767,103	25
Services (345)	124,795	2,500	1,691		125,604	26
Meters (346)	161,479	3,103	13,905		150,677	27
Hydrants (348)	75,063	5,156	1,680		78,539	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,612,321	12,505	17,276	0	1,607,550	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	199,596				199,596	31
Office Furniture and Equipment (391)	17,453	209			17,662	32
Computer Equipment (391.1)	10,651	434			11,085	33
Transportation Equipment (392)	50,369	20,287			70,656	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	22,567				22,567	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	19,687				19,687	38
Communication Equipment (397)	1,449	770			2,219	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,090				2,090	41
Total General Plant	323,862	21,700	0	0	345,562	
Total utility plant in service directly assignable	2,247,026	34,205	17,276	0	2,263,955	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,247,026	34,205	17,276	0	2,263,955	

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)	0				0	24
Transmission and Distribution Mains (343)	1,827,138	126,096	177		1,953,057	25
Services (345)	363,090	6,454			369,544	26
Meters (346)	0				0	27
Hydrants (348)	169,852	9,151			179,003	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	2,360,080	141,701	177	0	2,501,604	
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	2,360,080	141,701	177	0	2,501,604	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,360,080	141,701	177	0	2,501,604	

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			11,080	11,080	1
February			9,585	9,585	2
March			10,370	10,370	3
April			9,210	9,210	4
May			12,520	12,520	5
June			16,585	16,585	6
July			20,220	20,220	7
August			17,895	17,895	8
September			16,410	16,410	9
October			11,015	11,015	10
November			9,025	9,025	11
December			9,665	9,665	12
Total annual pumpage	0	0	153,580	153,580	

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):	153,580	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	153,580	3
Less: Gallons (000's) sold:	108,434	4
Gallons (000's) entering distribution system but not sold:	45,146	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,100	7
Gallons (000's) used for fire protection:	770	8
Gallons (000's) used to prevent freezing of distribution system:	1,554	9
Gallons (000's) used for other system uses:	3,340	10
Subtotal Estimated Usage:	8,764	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,350	13
Gallons (000's) lost due to service leaks or breaks:	115	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,500	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	150	16
Gallons (000's) not accounted for:	32,267	17
Subtotal of Estimated Losses:	36,382	18
Percentage of water entering distribution system sold:	71%	19
Percentage of unaccounted for water:	21%	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.)	850	22
Date of maximum: 08/13/2009		23
Cause of maximum: Tourist Season		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	170	25
Date of minimum: 12/24/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	220,392	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:	2	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,400	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)	
325 MANITOWISH STREET	3	95	30	1,150,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	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)	1
Identification	3	4		1
Location	325 MANITOWISH STREET	622 CEDAR STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	JACUZZI		5
Year Installed	1963	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	925	925		8
Pump Motor or Standby Engine Mfr	US	GE		10
Year Installed	1963	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	75		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
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				24
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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1963	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	170	6
Total capacity in gallons (actual)	75,000	300,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.000	280				280	1
M	D	1.500	220				220	2
M	D	2.000	832				832	3
M	D	4.000	2,914				2,914	4
M	D	6.000	44,882	18	9		44,891	* 5
P	D	6.000	120				120	6
M	D	8.000	55,890	1,450			57,340	* 7
M	D	10.000	14,134				14,134	8
M	D	12.000	3,218				3,218	9
Total Within Municipality			122,490	1,468	9	0	123,949	
Total Utility			122,490	1,468	9	0	123,949	

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.

Mains add during the year were from capital contributions, except for \$1,746 which was paid for by the sanitary district.

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	625				625		1
M	1.000	278	4	3		279	3 *	2
M	1.500	56		1		55	1 *	3
M	2.000	43	1			44		4
M	3.000	2				2		5
M	4.000	7				7		6
M	6.000	30	1			31	13 *	7
M	8.000	1	1			2		8
Total Utility		1,042	7	4	0	1,045	17	

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.

Of the \$8,944 of services added throughout the year, \$6,454 were capital contributions and \$2,500 was paid for by the sanitary district

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)	*	1
0.625	1,068	12	5		1,075	97	*	1
1.000	80				80	4		2
1.500	76	7	1		82	14		3
2.000	49		1		48	3		4
3.000	7	1			8	3		5
4.000	3				3	2		6
6.000	1				1	1		7
8.000	1		1		0	0		8
10.000	1		1		0	0		9
Total:	1,286	20	9	0	1,297	124		

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)	*	1
0.625	671	335	0	20	0	49	1,075	*	1
1.000	6	64	0	7	0	3	80		2
1.500	1	65	0	9	1	6	82		3
2.000	0	30	0	14	2	2	48		4
3.000	0	6	0	1	1	0	8		5
4.000	0	1	0	2	0	0	3		6
6.000	0	0	0	1	0	0	1		7
8.000	0	0	0	0	0	0	0		8
10.000	0	0	0	0	0	0	0		9
Total:	678	501	0	54	4	60	1,297		

METERS

Meters (Page W-21)

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

The utility has a program that keeps track of meter test dates. A list of meters due for testing is generated at the beginning of the year. We did not test all the required meters last year because 1 employee was on worker's comp for the month of January and another was on disability for the month of February and part of March

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	189	5	2		192	2
Total Fire Hydrants	189	5	2	0	192	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	192	*
Number of distribution system valves end of year:	301	
Number of distribution valves operated during year:	145	

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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 25%, but not less \$5,000, please explain.

Line 605: Decrease due to a \$15,568 payment to Layne for maintenance in 2008

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.

Mains add during the year were from capital contributions, except for \$1,746 which was paid for by the sanitary district.

Water Services (Page W-20)

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

Of the \$8,944 of services added throughout the year, \$6,454 were capital contributions and \$2,500 was paid for by the sanitary district

Meters (Page W-21)

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

The utility has a program that keeps track of meter test dates. A list of meters due for testing is generated at the beginning of the year. We did not test all the required meters last year because 1 employee was on worker's comp for the month of January and another was on disability for the month of February and part of March

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	764,798	761,188	1
Total Sewage Operating Revenues	764,798	761,188	
Other Operating Revenues			
Customer Forfeited Discounts (631)	3,102	2,487	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)	5,226	100	6
Total Other Operating Revenues	8,328	2,587	
Total Operating Revenues	773,126	763,775	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	217,960	241,641	7
Maintenance Expenses (831-834)	173,636	145,253	8
Customer Accounting & Collection Expenses (840-843)	31,322	32,978	9
Administrative and General Expenses (850-857)	127,833	133,916	10
Total Operation and Maintenance Expenses	550,751	553,788	
Other Operating Expenses			
Depreciation Expense (403)	319,888	315,273	11
Amortization Expense (404)		0	12
Taxes (408)	14,937	14,447	13
Total Other Operating Expenses	334,825	329,720	
Total Operating Expenses	885,576	883,508	
NET OPERATING INCOME	(112,450)	(119,733)	

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)	5	234	1,868	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)	5	234	1,868	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	674	18,350	166,852	5
Commercial Revenues (622.2)	459	61,406	410,386	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	57	17,556	127,483	8
Total Measured Service to General Customers (622)	1,190	97,312	704,721	
Service to Other Systems (624)	1	2,851	23,949	9
Other Sewerage Service (625)	9	7,564	34,260	10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	1,205	107,961	764,798	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	3,102	2
Other (specify):		
Total Customer Forfeited Discounts (631)	3,102	
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):		
MISCELLANEOUS OPERATING REVENUE	5,226	6
Total Miscellaneous Operating Revenues (635)	5,226	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	26,297	24,579	1
Power and Fuel for Pumping (821)	14,370	15,711	2
Power and Fuel for Aeration Equipment (822)	83,537	83,428	3
Chlorine (823)	218	8,867	4
Phosphorous Removal Chemicals (824)	33,044	24,282	5
Sludge Conditioning Chemicals (825)	33,808	49,501	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	17,437	24,161	8
Transportation Expenses (828)	9,249	11,112	9
Rents (829)		0	10
Total Operation Expenses	217,960	241,641	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	35,851	14,466	11
Maintenance of Collection System Pumping Equipment (832)	15,754	26,978	12
Maintenance of Treatment and Disposal Plant Equipment (833)	115,967	100,304	13
Maintenance of General Plant Structures and Equipment (834)	6,064	3,505	14
Total Maintenance Expenses	173,636	145,253	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	20,980	22,665	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	10,342	10,313	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	31,322	32,978	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	28,337	26,707	19
Office Supplies and Expenses (851)	4,996	5,849	20
Outside Services Employed (852)	6,854	12,210	21
Insurance Expense (853)	14,661	14,277	22
Employees Pensions and Benefits (854)	64,363	66,644	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	8,622	8,229	25
Rents (857)		0	26
Total Administrative and General Expenses	127,833	133,916	
Total Operation and Maintenance Expenses	550,751	553,788	

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		14,937	14,447	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		14,937	14,447	

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)	150				150	4
Structures and Improvements (311)	8,464				8,464	5
Service Connections, Traps, and Accessories (312)	186,925				186,925	6
Collecting Mains and Accessories (313)	1,297,335	1,951			1,299,286	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	333,586				333,586	9
Other Collecting System Equipment (316)	14,271				14,271	10
Total Collection System	1,840,731	1,951	0	0	1,842,682	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	11,020				11,020	11
Structures and Improvements (321)	36,750				36,750	12
Receiving Wells (322)	156,020	1,160			157,180	13
Electric Pumping Equipment (323)	360,751				360,751	14
Other Power Pumping Equipment (324)	22,152				22,152	15
Miscellaneous Pumping Equipment (325)	1,846	1,073			2,919	16
Total Collection System Pumping Installation:	588,539	2,233	0	0	590,772	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	19,902				19,902	17
Structures and Improvements (331)	1,158,250				1,158,250	18
Preliminary Treatment Equipment (332)	195,198				195,198	19
Primary Treatment Equipment (333)	132,295				132,295	20
Secondary Treatment Equipment (334)	815,374				815,374	21
Advanced Treatment Equipment (335)	45,759				45,759	22
Chlorination Equipment (336)	127,172				127,172	23
Sludge Treatment and Disposal Equipment (337)	1,386,743				1,386,743	24
Plant Site Piping (338)	313,943				313,943	25
Flow Metering and Monitoring Equipment (339)	7,918				7,918	26
Outfall Sewer Pipes (340)	20,708				20,708	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)	47,329	516			47,845	28
Total Treatment and Disposal Plant	4,270,591	516	0	0	4,271,107	
GENERAL PLANT						
Land and Land Rights (370)	951				951	29
Structures and Improvements (371)	123,974	209			124,183	30
Office Furniture and Equipment (372)	19,881	230			20,111	31
Total General Plant	144,806	439	0	0	145,245	
Total utility plant in service directly assignable	6,844,667	5,139	0	0	6,849,806	
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)	8,345				8,345	33
Transportation Equipment (373)	50,139	22,637	10,401		62,375	34
Other General Equipment (379)	291,797				291,797	35
Other Tangible Property (390)	0				0	36
Total General Plant	350,281	22,637	10,401	0	362,517	
Total utility plant in service directly assignable	7,194,948	27,776	10,401	0	7,212,323	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					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	7,194,948	27,776	10,401	0	7,212,323	

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)	5,310				5,310	5
Service Connections, Traps, and Accessories (312)	148,432	1,745			150,177	6
Collecting Mains and Accessories (313)	1,087,246	89,869			1,177,115	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	224,489				224,489	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	1,465,477	91,614	0	0	1,557,091	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	97,833				97,833	13
Electric Pumping Equipment (323)	224,893				224,893	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	322,726	0	0	0	322,726	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	541,540				541,540	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	422,954				422,954	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	674,507				674,507	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	1,639,001	0	0	0	1,639,001	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	77,236				77,236	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	77,236	0	0	0	77,236	
Total utility plant in service directly assignable	3,504,440	91,614	0	0	3,596,054	
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)	1,282				1,282	35
Other Tangible Property (390)	0				0	36
Total General Plant	1,282	0	0	0	1,282	
Total utility plant in service directly assignable	3,505,722	91,614	0	0	3,597,336	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					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	3,505,722	91,614	0	0	3,597,336	

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	1.250	4				4		1
Sewer	2.000	30				30		2
Sewer	4.000	996	7	2		1,001	10	3
Sewer	6.000	76				76	13	4
Sewer	8.000	7	1			8		5
Total Utility		1,113	8	2	0	1,119	23	

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)	
2.250	7,240				7,240	1
4.000	4,261				4,261	2
6.000	1,102				1,102	3
8.000	72,655	895			73,550	4
10.000	10,691				10,691	5
12.000	2,622				2,622	6
Total Utility	98,571	895	0	0	99,466	