



3015 (02-05-09)

ANNUAL REPORT

OF

Name: LOWELL MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 105 N. RIVER ST.
P.O. BOX 397
LOWELL, WI 53557

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 SANDY POCIUS of
(Person responsible for accounts)

Lowell 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) 05/04/2010
(Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LOWELL MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 105 N. RIVER ST.
P.O. BOX 397
LOWELL, WI 53557

When was utility organized? 1/1/1969

Report any change in name:

Effective Date:

Utility Web Site: None

Utility employee in charge of correspondence concerning this report:

Name: MS POCIUS SANDY

Title: UTILITY CLERK

Office Address:

105 N. RIVER ST.
P.O. BOX 397
LOWELL, WI 53557

Telephone: (920) 927 - 5700

Fax Number:

Email Address: lowellclerk@powerweb.net

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

Name: DEAN TILLEMA

Title: PUBLIC ACCOUNT

Office Address: WESTRA, TILLEMA AND O'CONNOR LLC

111 E. MAIN ST
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number:

Email Address: deant@yourcpas.net

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

Name: JEROME STRASESKE

Title: PRESIDENT

Office Address:

615 BLAIR ST
LOWELL, WI 53557

Telephone: (920) 927 - 3105

Fax Number:

Email Address: lowellclerk@powerweb.net

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: DEAN TILLEMA

Title: PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA AND O'CONNOR, LLC

111 E MAIN ST
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number:

Email Address: deant@yourcpas.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR. DAN BECKER

Title: UTILITY OPERATOR

Office Address:

P.O. BOX 397
LOWELL, WI 53557

Telephone: (920) 927 - 5700

Fax Number:

Email Address: lowelleng@TDS.net

Name of utility commission/committee: LOWELL WATER AND SEWER

Names of members of utility commission/committee:

- MS MARIA BURROW, TRUSTEE
- MR CHESTER CAINE, JR, TRUSTEE
- MR KEN GIBBS, TRUSTEE
- MR ED HEINZ, TRUSTEE
- MR SAL OKON, TRUSTEE
- MS SANDY PRIEWE, 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? 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)	30,451	31,478	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	18,330	22,113	2
Depreciation Expense (403)	3,045	2,668	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,796	6,599	5
Total Operating Expenses	28,171	31,380	
Net Operating Income	2,280	98	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,280	98	
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)	0	859	10
Miscellaneous Nonoperating Income (421)	4,075	(1,076)	11
Total Other Income	4,075	(217)	
Total Income	6,355	(119)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,509)	(2,509)	12
Other Income Deductions (426)	2,449	2,449	13
Total Miscellaneous Income Deductions	(60)	(60)	
Income Before Interest Charges	6,415	(59)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	659	846	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	659	846	
Net Income	5,756	(905)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	282,762	283,667	20
Balance Transferred from Income (433)	5,756	(905)	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)	288,518	282,762	

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	30,451	0	30,451	1
Total (Acct. 400):	30,451	0	30,451	
Operation and Maintenance Expense (401-402):				
Derived	18,330	0	18,330	2
Total (Acct. 401-402):	18,330	0	18,330	
Depreciation Expense (403):				
Derived	3,045	0	3,045	3
Total (Acct. 403):	3,045	0	3,045	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	6,796	0	6,796	5
Total (Acct. 408):	6,796	0	6,796	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,280	0	2,280	
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):				
NONE			0	11
Total (Acct. 419):	0	0	0	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NON REGULATED SEWER UTILITY	4,075		4,075	13
Total (Acct. 421):	4,075	0	4,075	
TOTAL OTHER INCOME:	4,075	0	4,075	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(2,509)	0	(2,509)	14
NONE			0	15
Total (Acct. 425):	(2,509)	0	(2,509)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	2,449	2,449	16
NONE			0	17
Total (Acct. 426):	0	2,449	2,449	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,509)	2,449	(60)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	659	0	659	21
Total (Acct. 430):	659	0	659	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	659	0	659	
NET INCOME:	8,205	(2,449)	5,756	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	110,682	172,080	282,762	24
Total (Acct. 216):	110,682	172,080	282,762	
Balance Transferred from Income (433):				
Derived	8,205	(2,449)	5,756	25
Total (Acct. 433):	8,205	(2,449)	5,756	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	118,887	169,631	288,518	

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	30,451	0	0	0	30,451	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	30,451	0	0	0	30,451	

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	0.3	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	258,427	231,146	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	126,665	121,241	2
Net Utility Plant	131,762	109,905	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	328,098	328,098	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	162,605	156,697	4
Net Nonutility Property	165,493	171,401	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	165,493	171,401	
CURRENT AND ACCRUED ASSETS			
Cash (131)	30,230	23,688	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	23,309	23,308	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	6,254	7,490	15
Other Accounts Receivable (143)	18,338	22,593	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	78,131	77,079	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	32,000	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	32,000	
Total Assets and Other Debits	375,386	390,385	

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)	22,442	22,442	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	288,518	282,762	35
Total Proprietary Capital	310,960	305,204	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	8,841	12,549	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	8,841	12,549	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,702	1,274	40
Payables to Municipality (233)	1,517	33,517	41
Customer Deposits (235)			42
Taxes Accrued (236)	6,512	206	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	10,728		46
Total Current and Accrued Liabilities	20,459	34,997	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	35,126	37,635	49
Total Deferred Credits	35,126	37,635	
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	375,386	390,385	

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	231,146	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)	132,995	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	114,704	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	10,728				7
Total Utility Plant	258,427	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)	62,108	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	64,557	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	126,665	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	131,762	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)	59,133				59,133	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,045				3,045	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	260				260	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	3,305	0	0	0	3,305	16
Debits during year						17
Book cost of plant retired	330				330	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	330	0	0	0	330	25
Balance end of year (111.1)	62,108	0	0	0	62,108	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)	62,108				62,108	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	2,449				2,449	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	2,449	0	0	0	2,449	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	64,557	0	0	0	64,557	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	328,098			328,098	1
NONE	0			0	2
Total Nonutility Property (121)	328,098	0	0	328,098	
Less accum. prov. depr. & amort. (122)	156,697	5,908		162,605	3
Net Nonutility Property	171,401	(5,908)	0	165,493	

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)		0	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	0	0	

**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
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	22,442	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>22,442</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)	
Water & Sewer Mortgage Bonds	10/30/1969	01/01/2009	5.00%	0	1
Total Bonds (Account 221):				0	

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)					
REPAIR LAGOON	08/31/2001	03/15/2011	5.24%	4,521	1
RESTORE EDGE OF LAGOON	11/13/2002	03/15/2011	5.24%	2,355	2
PUMP FOR LIFT STATION	10/17/2001	03/15/2011	5.24%	1,965	3
Total for Account 223				8,841	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	206	1
Accruals:		
Charged water department expense	6,881	2
Charged electric department expense		3
Charged sewer department expense	720	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>7,601</u>	
Taxes paid during year:		
County, state and local taxes	1,270	6
Social Security taxes		7
PSC Remainder Assessment	25	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,295</u>	
Balance end of year	<u><u>6,512</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)					
Water & Sewer Bonds	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
MONEY BORROWED FROM STATE FUND	0	659	659	0	2
Subtotal	0	659	659	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	659	659	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,254	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	6,254	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	18,338	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	18,338	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
COST FROM PRIOR YEARS DUE TO VILLAGE	1,517	22
Total (Acct. 233):	1,517	
Other Deferred Credits (253):		
Regulatory Liability	35,126	23
NONE		24
Total (Acct. 253):	35,126	

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.

Accounts recievable from unregulated sewer ultity

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)	124,718	0	0	0	124,718	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	60,620	0	0	0	60,620	4
Customer Advances for Construction					0	5
Regulatory Liability	36,380	0	0	0	36,380	6
NONE					0	7
Average Net Rate Base	27,718	0	0	0	27,718	
Net Operating Income	2,280	0	0	0	2,280	8
Net Operating Income as a percent of						
Average Net Rate Base	8.23%	N/A	N/A	N/A	8.23%	

**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	37,635	0	0	0	37,635	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,509	0	0	0	2,509	3
Other (specify):						
NONE					0	4
Balance End of Year	35,126	0	0	0	35,126	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	30,296	31,204	1
Total Sales of Water	30,296	31,204	
Other Operating Revenues			
Forfeited Discounts (470)	0	114	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	155	160	5
Total Other Operating Revenues	155	274	
Total Operating Revenues	30,451	31,478	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	11,836	12,794	6
General Operating Expenses (680-691)	6,494	9,319	7
Total Operation and Maintenance Expenses	18,330	22,113	
Other Operating Expenses			
Depreciation Expense (403)	3,045	2,668	8
Amortization Expense (404-407)		0	9
Taxes (408)	6,796	6,599	10
Total Other Operating Expenses	9,841	9,267	
Total Operating Expenses	28,171	31,380	
NET OPERATING INCOME	2,280	98	

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)	115	4,851	16,066	5
Commercial (461.2)	12	989	2,510	6
Industrial (461.3)	1	101	237	7
Public Authority (461.4)	2	199	375	8
Total Metered Sales to General Customers (461)	130	6,140	19,188	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		11,108	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	131	6,140	30,296	

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)	11,108	3
NONE		4
Total Public Fire Protection Service (463)	11,108	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	0	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):		
NONE		9
Return on net investment in meters charged to sewer department	155	10
Other (specify):		
Total Other Water Revenues (474)	155	

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)	6,271	5,227	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	1,556	1,845	3
Chemicals (630)	2,170	2,398	4
Supplies and Expenses (640)	1,189	1,176	5
Repairs of Water Plant (650)	650	2,148	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	11,836	12,794	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,351	1,543	8
Office Supplies and Expenses (681)	220	308	9
Outside Services Employed (682)	1,972	5,244	* 10
Insurance Expense (684)	600	600	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,351	1,624	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	6,494	9,319	
Total Operation and Maintenance Expenses	18,330	22,113	

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.

Year 2008 included 4210 for line inspection

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		6,136	6,136	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		85	85	2
Net property tax equivalent		6,051	6,051	
Social Security		720	520	3
PSC Remainder Assessment		25	28	4
Other (specify): NONE			0	5
Total tax expense		6,796	6,599	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164912				3
County tax rate	mills		4.934782				4
Local tax rate	mills		7.094009				5
School tax rate	mills		12.391554				6
Voc. school tax rate	mills		1.346499				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.931756				10
Less: state credit	mills		2.090856				11
Net tax rate	mills		23.840900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.094009				14
Combined School Tax Rate	mills		13.738053				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.832062				17
Total Tax Rate	mills		25.931756				18
Ratio of Local and School Tax to Total	dec.		0.803342				19
Total tax net of state credit	mills		23.840900				20
Net Local and School Tax Rate	mills		19.152390				21
Utility Plant, Jan. 1	\$	231,146	231,146				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	231,146	231,146				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	231,146	231,146				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		19.152390				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	6,136					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	6,136					34
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	213				213	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	213	0	0	0	213	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	429				429	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	12,857				12,857	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	13,286	0	0	0	13,286	
PUMPING PLANT						
Land and Land Rights (320)	859				859	11
Structures and Improvements (321)	18,289				18,289	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	4,295	15,304			19,599	14 *
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	23,443	15,304	0	0	38,747	
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)	615	0			615	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	615	0	0	0	615	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	17,565				17,565	24
Transmission and Distribution Mains (343)	37,806				37,806	25
Services (345)	6,271				6,271	26
Meters (346)	12,071	1,579	330		13,320	27
Hydrants (348)	3,664				3,664	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	77,377	1,579	330	0	78,626	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	297				297	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	1,211				1,211	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	1,508	0	0	0	1,508	
Total utility plant in service directly assignable	116,442	16,883	330	0	132,995	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	116,442	16,883	330	0	132,995	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Installed new well pump in 2009

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)	287				287	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	287	0	0	0	287	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	581				581	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	6,481				6,481	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	7,062	0	0	0	7,062	
PUMPING PLANT						
Land and Land Rights (320)	1,161				1,161	11
Structures and Improvements (321)	8,821				8,821	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	3,799				3,799	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	13,781	0	0	0	13,781	
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)	434				434	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	434	0	0	0	434	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	21,305				21,305	24
Transmission and Distribution Mains (343)	48,872				48,872	25
Services (345)	15,332				15,332	26
Meters (346)	3,814				3,814	27
Hydrants (348)	3,817				3,817	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	93,140	0	0	0	93,140	
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	114,704	0	0	0	114,704	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	114,704	0	0	0	114,704	

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			722	722	1
February			549	549	2
March			604	604	3
April			695	695	4
May			594	594	5
June			620	620	6
July			657	657	7
August			693	693	8
September			627	627	9
October			633	633	10
November			509	509	11
December			567	567	12
Total annual pumpage	0	0	7,470	7,470	

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):	7,470	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	7,470	3
Less: Gallons (000's) sold:	6,140	4
Gallons (000's) entering distribution system but not sold:	1,330	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	91	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	256	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	347	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:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	115	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	868	17
Subtotal of Estimated Losses:	983	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	12%	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.)	122	22
Date of maximum: 04/27/2009		23
Cause of maximum: Tower overrun and hydrant flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 07/02/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	15,207	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	370	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)	
SOUTH STREET	1	212	12	425,000	Yes	1

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	#1			1
Location	SOUTH STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	WERTHINGTON			5
Year Installed	1983			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	JOHNSON			9 10
Year Installed	1983			11
Type	ELECTRIC			12
Horsepower	25			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 24
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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1970		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	50,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		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.)	425.0000		13
Is a corrosion control chemical used (yes, no)?	N		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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	10,664				10,664	1
M	D	8.000	3,044				3,044	2
Total Within Municipality			13,708	0	0	0	13,708	
Total Utility			13,708	0	0	0	13,708	

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	125				125		*
M	1.000	4				4		2
M	1.250	1				1		3
M	2.000	1				1		4
Total Utility		131	0	0	0	131	0	

WATER SERVICES

Water Services (Page W-20)

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

All services in use

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)		
0.750	128	15	6		137	15	*	1
1.000	1				1	0		2
1.500	2	1	0		3	0		3
1.750	0				0	0		4
2.000	1				1	0		5
Total:	132	16	6	0	142	15		

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)		
0.750	115	11	1	1	0	9	137	*	1
1.000	0	0	0	1	0	0	1		2
1.500	0	1	1	0	0	1	3		3
1.750	0	0	0	0	0	0	0		4
2.000	0	0	0	1	0	0	1		5
Total:	115	12	2	3	0	10	142		

METERS

Meters (Page W-21)

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	18				18	2
Total Fire Hydrants	18	0	0	0	18	
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:	18
Number of distribution system valves end of year:	28
Number of distribution valves operated during year:	26

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	55,806	52,618	1
Total Sewage Operating Revenues	55,806	52,618	
Other Operating Revenues			
Customer Forfeited Discounts (631)	0	270	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	12	6
Total Other Operating Revenues	0	282	
Total Operating Revenues	55,806	52,900	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	10,304	8,870	7
Maintenance Expenses (831-834)	13,357	843	8
Customer Accounting & Collection Expenses (840-843)	0	1,651	9
Administrative and General Expenses (850-857)	21,182	36,092	10
Total Operation and Maintenance Expenses	44,843	47,456	
Other Operating Expenses			
Depreciation Expense (403)	6,168	6,000	11
Amortization Expense (404)		0	12
Taxes (408)	720	520	13
Total Other Operating Expenses	6,888	6,520	
Total Operating Expenses	51,731	53,976	
NET OPERATING INCOME	4,075	(1,076)	

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)	115	4,851	46,909	5
Commercial Revenues (622.2)	12	989	7,472	6
Industrial Revenues (622.3)	1	101	725	7
Revenues from Public Authorities (622.4)	2	199	700	8
Total Measured Service to General Customers (622)	130	6,140	55,806	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	130	6,140	55,806	

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	0	2
Other (specify):		
Total Customer Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
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)	6,274	5,297	1
Power and Fuel for Pumping (821)	785	995	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		2,462	6
Other Chemicals for Sewage Treatment (826)	2,763	0	7
Other Operating Supplies and Expenses (827)	482	116	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	10,304	8,870	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	1,510	0	11
Maintenance of Collection System Pumping Equipment (832)	11,819	843	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	28	0	14
Total Maintenance Expenses	13,357	843	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)		1,651	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	0	1,651	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	2,351	0	19
Office Supplies and Expenses (851)	250	246	20
Outside Services Employed (852)	16,176	34,392	21
Insurance Expense (853)	600	600	22
Employees Pensions and Benefits (854)		0	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	1,805	854	25
Rents (857)		0	26
Total Administrative and General Expenses	21,182	36,092	
Total Operation and Maintenance Expenses	44,843	47,456	

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		720	520	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		720	520	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	9,190				9,190	6
Collecting Mains and Accessories (313)	88,101				88,101	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	97,291	0	0	0	97,291	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	634				634	12
Receiving Wells (322)	11,374				11,374	13
Electric Pumping Equipment (323)	23,625				23,625	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	35,633	0	0	0	35,633	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	10,584				10,584	17
Structures and Improvements (331)	41,575				41,575	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)	10,922				10,922	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	63,081	0	0	0	63,081	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	1,260				1,260	31
Total General Plant	1,260	0	0	0	1,260	
Total utility plant in service directly assignable	197,265	0	0	0	197,265	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					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)	109				109	35
Other Tangible Property (390)	0				0	36
Total General Plant	109	0	0	0	109	
Total utility plant in service directly assignable	197,374	0	0	0	197,374	
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	197,374	0	0	0	197,374	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	17,310				17,310	6
Collecting Mains and Accessories (313)	68,722				68,722	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	86,032	0	0	0	86,032	
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)	2,206				2,206	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	2,206	0	0	0	2,206	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	10,287				10,287	17
Structures and Improvements (331)	21,583				21,583	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)	10,616				10,616	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	42,486	0	0	0	42,486	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	130,724	0	0	0	130,724	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	130,724	0	0	0	130,724	
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	130,724	0	0	0	130,724	

SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
Sewer	4.000	130				130	
Total Utility		130	0	0	0	130	0

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SEWER MAINS

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

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
5.000	850				850	1
6.000	5,125				5,125	2
8.000	15,126				15,126	3
Total Utility	21,101	0	0	0	21,101	