



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Principal Office: P.O. BOX 122
ST. CLOUD, WI 53079

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Utility Address: P.O. BOX 122
ST. CLOUD, WI 53079

When was utility organized? 1/1/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY STEFFES

Title: VILLAGE CLERK

Office Address:

P.O. BOX 122
ST CLOUD, WI 53079-0122

Telephone: (920) 999 - 2444

Fax Number:

Email Address: villagesc@charter.net

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

Name: RANDALL S PROST CPA

Title: MANAGER

Office Address: SCHENCK SC

373 N PIONEER RD
P.O. BOX 1809
FOND DU LAC, WI 54936-1809

Telephone: (920) 921 - 2953 EXT 2164

Fax Number: (920) 906 - 9547

Email Address: randall.prost@schencksc.com

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

Name: DAN DREIFUERST

Title: CHAIRMAN

Office Address:

P.O. BOX 122
ST CLOUD, WI 53079-0122

Telephone: (920) 999 - 2444

Fax Number:

Email Address:

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

NO

Date of most recent audit report: 1/28/1988

Period covered by most recent audit: 1987

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAN DREIFUERST

Title: CHAIRMAN

Office Address:

P.O. BOX 122
ST CLOUD, WI 53079-0122

Telephone: (920) 999 - 2444

Fax Number:

Email Address:

Name of utility commission/committee: ST CLOUD WATER & SEWER UTILITY

Names of members of utility commission/committee:

- MR MIKE BORN, UTILITY COMMITTEE
- MR DON DAUN, UTILITY COMMITTEE
- MR DAN DREIFUERST, CHAIRMAN

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)? YES

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

Firm Name: MIDWEST CONTRACT ORGANIZATION
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: MR BRUCE GENSKOW

Title:

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

Email Address: MCO@MCMGRP.COM

Contract/Agreement beginning-ending dates: 4/1/2009 3/31/2010

Provide a brief description of the nature of Contract Operations being provided:

To provide a state certified individual to manage the water and sewer utility

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	129,262	127,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	47,106	62,327	2
Depreciation Expense (403)	42,522	42,513	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	386	512	5
Total Operating Expenses	90,014	105,352	
Net Operating Income	39,248	21,753	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	39,248	21,753	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,750	4,287	10
Miscellaneous Nonoperating Income (421)	20,377	(4,136)	11
Total Other Income	22,127	151	
Total Income	61,375	21,904	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,117)	(5,117)	12
Other Income Deductions (426)	4,621	4,621	13
Total Miscellaneous Income Deductions	(496)	(496)	
Income Before Interest Charges	61,871	22,400	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,021	8,811	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)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	8,021	8,811	
Net Income	53,850	13,589	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	876,893	863,304	20
Balance Transferred from Income (433)	53,850	13,589	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)	930,743	876,893	

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	129,262	0	129,262	1
Total (Acct. 400):	129,262	0	129,262	
Operation and Maintenance Expense (401-402):				
Derived	47,106	0	47,106	2
Total (Acct. 401-402):	47,106	0	47,106	
Depreciation Expense (403):				
Derived	42,522	0	42,522	3
Total (Acct. 403):	42,522	0	42,522	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	386	0	386	5
Total (Acct. 408):	386	0	386	
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:	39,248	0	39,248	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	1,750		1,750	11
Total (Acct. 419):	1,750	0	1,750	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONREGULATED SEWER	20,377		20,377	13
Total (Acct. 421):	20,377	0	20,377	
TOTAL OTHER INCOME:	22,127	0	22,127	

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	(5,117)	0	(5,117)	14
NONE			0	15
Total (Acct. 425):	(5,117)	0	(5,117)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	4,621	4,621	16
NONE			0	17
Total (Acct. 426):	0	4,621	4,621	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,117)	4,621	(496)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	8,021	0	8,021	18
Total (Acct. 427):	8,021	0	8,021	
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	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	8,021	0	8,021	
NET INCOME:	58,471	(4,621)	53,850	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	723,716	153,177	876,893	24
Total (Acct. 216):	723,716	153,177	876,893	
Balance Transferred from Income (433):				
Derived	58,471	(4,621)	53,850	25
Total (Acct. 433):	58,471	(4,621)	53,850	
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):	782,187	148,556	930,743	

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):					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	129,262	0	0	0	129,262	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	129,262	0	0	0	129,262	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,706,306	1,705,146	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	460,784	413,069	2
Net Utility Plant	1,245,522	1,292,077	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	497,695	497,695	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	300,471	288,686	4
Net Nonutility Property	197,224	209,009	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	80,500	80,500	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	277,724	289,509	
CURRENT AND ACCRUED ASSETS			
Cash (131)	123,693	64,839	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	184,149	144,340	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	31,873	31,475	15
Other Accounts Receivable (143)	11,963	11,102	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)		0	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)		0	26
Total Current and Accrued Assets	351,678	251,756	
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	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,874,924	1,833,342	

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)	548,758	548,758	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	930,743	876,893	35
Total Proprietary Capital	1,479,501	1,425,651	
LONG-TERM DEBT			
Bonds (221)	320,919	329,221	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	320,919	329,221	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,194	0	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,676	1,719	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)		0	46
Total Current and Accrued Liabilities	2,870	1,719	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	71,634	76,751	49
Total Deferred Credits	71,634	76,751	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,874,924	1,833,342	

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	1,705,146	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)	1,414,770	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	291,536	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	1,706,306	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)	317,804	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	142,980	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	460,784	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,245,522	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)	274,710				274,710	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,522				42,522	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	572				572	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	43,094	0	0	0	43,094	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 (111.1)	317,804	0	0	0	317,804	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)	138,359				138,359	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	4,621				4,621	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	4,621	0	0	0	4,621	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)	142,980	0	0	0	142,980	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	497,695			497,695	1
NONE	0			0	2
Total Nonutility Property (121)	497,695	0	0	497,695	
Less accum. prov. depr. & amort. (122)	288,686	11,785		300,471	3
 Net Nonutility Property	 209,009	 (11,785)	 0	 197,224	

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	548,758	1
Changes during year (explain):		
Balance end of year	548,758	2

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)	
SAFE DRINKING WATER REVENUE BOND	04/11/2007	05/01/2026	2.48%	320,919	1
Total Bonds (Account 221):				320,919	

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	530	2
Charged electric department expense		3
Charged sewer department expense	530	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,060</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	919	7
PSC Remainder Assessment	141	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,060</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)					
SAFE DRINKING WATER REVENUE BOND	1,719	8,021	8,064	1,676	1
Subtotal	1,719	8,021	8,064	1,676	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,719	8,021	8,064	1,676	

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):		
DEPRECIATION FUND	6,914	3
BOND FUND INVESTMENT	73,586	4
Total (Acct. 125):	80,500	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,873	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	31,873	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10,979	* 13
Merchandising, jobbing and contract work		14
Other (specify):		
AMOUNT ADDED TO TAX ROLL	984	15
Total (Acct. 143):	11,963	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	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)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	71,634	24
NONE		25
Total (Acct. 253):	71,634	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 Sewer Nonregulated A/R \$10,979.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,414,190	0	0	0	1,414,190	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	296,257	0	0	0	296,257	4
Customer Advances for Construction					0	5
Regulatory Liability	74,192	0	0	0	74,192	6
NONE					0	7
Average Net Rate Base	1,043,741	0	0	0	1,043,741	
Net Operating Income	39,248	0	0	0	39,248	8
Net Operating Income as a percent of						
Average Net Rate Base	3.76%	N/A	N/A	N/A	3.76%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	76,751	0	0	0	76,751	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,117	0	0	0	5,117	3
Other (specify):					0	4
Balance End of Year	71,634	0	0	0	71,634	

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 \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 Sewer Nonregulated A/R \$10,979.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	128,336	126,055	1
Total Sales of Water	128,336	126,055	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	926	1,050	5
Total Other Operating Revenues	926	1,050	
Total Operating Revenues	129,262	127,105	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	28,962	40,334	6
General Operating Expenses (680-691)	18,144	21,993	7
Total Operation and Maintenance Expenses	47,106	62,327	
Other Operating Expenses			
Depreciation Expense (403)	42,522	42,513	8
Amortization Expense (404-407)		0	9
Taxes (408)	386	512	10
Total Other Operating Expenses	42,908	43,025	
Total Operating Expenses	90,014	105,352	
NET OPERATING INCOME	39,248	21,753	

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)	203	8,005	72,655	5
Commercial (461.2)	25	1,259	9,507	6
Industrial (461.3)				7
Public Authority (461.4)	4	87	1,250	8
Total Metered Sales to General Customers (461)	232	9,351	83,412	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	232		44,924	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	464	9,351	128,336	

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)	44,924	3
NONE		4
Total Public Fire Protection Service (463)	44,924	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	926	10
Other (specify):		
Total Other Water Revenues (474)	926	

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)	5,198	7,617	* 1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,925	3,979	3
Chemicals (630)	5,408	5,122	4
Supplies and Expenses (640)	6,274	4,531	5
Repairs of Water Plant (650)	8,157	18,635	* 6
Transportation Expenses (660)	0	450	7
Total Plant Operation and Maintenance Expenses	28,962	40,334	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,111	1,072	8
Office Supplies and Expenses (681)	488	426	9
Outside Services Employed (682)	15,365	19,475	10
Insurance Expense (684)	1,180	1,020	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	18,144	21,993	
Total Operation and Maintenance Expenses	47,106	62,327	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 600 Wages are down with Well #3 now on line.

Account 650 Water Plant Repairs down with reduced amounts to cap Well #1.

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		144	136	2
Net property tax equivalent		(144)	(136)	
Social Security		460	592	3
PSC Remainder Assessment		70	56	4
Other (specify): NONE			0	5
Total tax expense		386	512	

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			Fond du Lac				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.168199				2
County tax rate	mills		5.376628				3
Local tax rate	mills		5.484419				4
School tax rate	mills		7.368327				5
Voc. school tax rate	mills		1.373819				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.771392				9
Less: state credit	mills		1.715709				10
Net tax rate	mills		18.055683				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.484419				12
Combined School Tax Rate	mills		8.742146				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		14.226565				15
Total Tax Rate	mills		19.771392				16
Ratio of Local and School Tax to Total	dec.		0.719553				17
Total tax net of state credit	mills		18.055683				18
Net Local and School Tax Rate	mills		12.992021				19
Utility Plant, Jan. 1	\$	1,705,146	1,705,146				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	1,705,146	1,705,146				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,705,146	1,705,146				24
Assessment Ratio	dec.		0.000000				25
Assessed Value	\$	0	0				26
Net Local & School Rate	mills		12.992021				27
Tax Equiv. Computed for Current Year	\$	0	0				28
Tax Equivalent per 1994 PSC Report	\$	7,769					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					30
Tax equiv. for current year (see note 6)	\$	0					31
Footnotes			*				32

PROPERTY TAX EQUIVALENT (WATER)

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

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

The Municipality has set the tax equivalent at zero per the approved board minutes.

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)	750				750	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	750	0	0	0	750	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,144				1,144	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)	1,021,690				1,021,690	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,022,834	0	0	0	1,022,834	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	104,454				104,454	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	115,044				115,044	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,465				3,465	16
Total Pumping Plant	222,963	0	0	0	222,963	
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)	15,538				15,538	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	15,538	0	0	0	15,538	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	669				669	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	74,154				74,154	24
Transmission and Distribution Mains (343)	31,648				31,648	25
Services (345)	5,782				5,782	26
Meters (346)	20,208	1,160			21,368	27
Hydrants (348)	5,083				5,083	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	137,544	1,160	0	0	138,704	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	99				99	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	4,547				4,547	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)	9,335				9,335	41
Total General Plant	13,981	0	0	0	13,981	
Total utility plant in service directly assignable	1,413,610	1,160	0	0	1,414,770	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,413,610	1,160	0	0	1,414,770	

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)	226,492				226,492	25
Services (345)	35,216				35,216	26
Meters (346)	0				0	27
Hydrants (348)	29,828				29,828	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	291,536	0	0	0	291,536	
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	291,536	0	0	0	291,536	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	291,536	0	0	0	291,536	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,151	1,151	1
February			895	895	2
March			1,026	1,026	3
April			1,053	1,053	4
May			1,079	1,079	5
June			983	983	6
July			929	929	7
August			964	964	8
September			1,011	1,011	9
October			1,229	1,229	10
November			1,352	1,352	11
December			2,381	2,381	12
Total annual pumpage	0	0	14,053	14,053	

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):	14,053	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	14,053	3
Less: Gallons (000's) sold:	9,351	4
Gallons (000's) entering distribution system but not sold:	4,702	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	198	7
Gallons (000's) used for fire protection:	39	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,600	10
Subtotal Estimated Usage:	1,837	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:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	2,865	17
Subtotal of Estimated Losses:	2,865	18
Percentage of water entering distribution system sold:	67%	19
Percentage of unaccounted for water:	20%	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.)	213	22
Date of maximum: 12/01/2009		23
Cause of maximum: FLOW METER MALFUNCTION		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 02/18/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	40,778	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	500	35
Outside municipality?	0	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)	
1533 MAIN STREET	#1	376	12	432,000	No	1
SOUTH END OF CHURCH STREET	#2	300	12	576,000	Yes	2
1414 STONERIDGE	#3	380	12	413,280	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	#1	#2	#3	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	GOULD	GOULD	5
Year Installed	1973	1995	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	495	287	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1973	1995	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	60	20	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)	#1	#2	#3	#
Identification number or name							1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS							2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		R				3
Year constructed	1973		2007				4
Primary material (earthen, steel, concrete, other)	STEEL		CONCRETE				5
Elevation difference in feet (See Headnote 3.)	143		0				6
Total capacity in gallons (actual)	50,000		60,000				7
							8
WATER TREATMENT PLANT							9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID				10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE				11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000				13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y				14
Is water fluoridated (yes, no)?	N	N	N				15
Footnotes							16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
P	D	6.000	15,644	0	0	0	15,644	1	
P	D	8.000	3,713	0	0	0	3,713	2	
Total Within Municipality			19,357	0	0	0	19,357		
Total Utility			19,357	0	0	0	19,357		

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)	
P	0.750	63	0	0	0	63	22	1
P	1.000	174	0	0	0	174	0	2
Total Utility		237	0	0	0	237	22	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*
0.625	213	0	0	0	213	0	1
0.750	12	12	0	0	24	5	2
1.000	4	3	0	0	7	2	3
1.500	3	1	0	0	4	1	4
Total:	232	16	0	0	248	8	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	*
0.625	186	19	0	2	0	6	213	1
0.750	11	1	0	0	0	12	24	2
1.000	1	3	0	0	0	3	7	3
1.500	0	2	0	1	0	1	4	4
Total:	198	25	0	3	0	22	248	

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.

During 2009 the employee that tested the meters was not available to test the meters due to medical reasons. In 2010 meters are being tested at the rate from prior years. Testing of each meter every other year would be a large cost upon the utility.

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	0	0	0	1
Within Municipality	39	0	0	0	39	2
Total Fire Hydrants	39	0	0	0	39	
Flushing Hydrants						
	1	0	0	0	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:	40
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	39

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 600 Wages are down with Well #3 now on line.

Account 650 Water Plant Repairs down with reduced amounts to cap Well #1.

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

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

The Municipality has set the tax equivalent at zero per the approved board minutes.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

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

The Municipality has set the tax equivalent at zero per the approved board minutes.

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.

During 2009 the employee that tested the meters was not available to test the meters due to medical reasons. In 2010 meters are being tested at the rate from prior years. Testing of each meter every other year would be a large cost upon the utility.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	44,484	43,185	1
Total Sewage Operating Revenues	44,484	43,185	
Other Operating Revenues			
Customer Forfeited Discounts (631)	0	0	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)	33,102	12,177	6
Total Other Operating Revenues	33,102	12,177	
Total Operating Revenues	77,586	55,362	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	24,691	27,770	7
Maintenance Expenses (831-834)	0	0	8
Customer Accounting & Collection Expenses (840-843)	0	0	9
Administrative and General Expenses (850-857)	19,487	18,592	10
Total Operation and Maintenance Expenses	44,178	46,362	
Other Operating Expenses			
Depreciation Expense (403)	12,357	12,352	11
Amortization Expense (404)	0	0	12
Taxes (408)	674	784	13
Total Other Operating Expenses	13,031	13,136	
Total Operating Expenses	57,209	59,498	
NET OPERATING INCOME	20,377	(4,136)	

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)	203	8,005	38,556	5
Commercial Revenues (622.2)	25	1,259	5,433	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	4	87	495	8
Total Measured Service to General Customers (622)	232	9,351	44,484	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	232	9,351	44,484	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges		2
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):		
SPECIAL ASSESSMENTS	33,102	6
Total Miscellaneous Operating Revenues (635)	33,102	

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)	6,233	7,737	1
Power and Fuel for Pumping (821)	20	6	2
Power and Fuel for Aeration Equipment (822)	14,650	17,136	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	3,788	2,441	8
Transportation Expenses (828)	0	450	9
Rents (829)	0	0	10
Total Operation Expenses	24,691	27,770	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	0	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	0	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
Total Maintenance Expenses	0	0	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	0	0	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	1,112	947	19
Office Supplies and Expenses (851)	343	784	20
Outside Services Employed (852)	15,676	15,212	21
Insurance Expense (853)	1,180	766	22
Employees Pensions and Benefits (854)	0	0	23
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	1,176	883	25
Rents (857)	0	0	26
Total Administrative and General Expenses	19,487	18,592	
Total Operation and Maintenance Expenses	44,178	46,362	

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		460	592	1
Local and School Tax Equivalent on Meters Charged by Water Department		144	136	2
PSC Remainder Assessment		70	56	3
Other (specify):				
NONE			0	4
Total tax expense		674	784	

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)	300				300	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	62,106				62,106	6
Collecting Mains and Accessories (313)	280,845				280,845	7
Interceptor Mains and Accessories (314)	790				790	8
Force Mains (315)	6,612				6,612	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	350,653	0	0	0	350,653	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	750				750	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	10,944				10,944	13
Electric Pumping Equipment (323)	17,868				17,868	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	77				77	16
Total Collection System Pumping Installation:	29,639	0	0	0	29,639	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	2,837				2,837	17
Structures and Improvements (331)	41,249				41,249	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	58,023				58,023	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	102,109	0	0	0	102,109	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	99				99	31
Total General Plant	99	0	0	0	99	
Total utility plant in service directly assignable	482,500	0	0	0	482,500	
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)	2,074				2,074	33
Transportation Equipment (373)	4,547				4,547	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	3,574				3,574	36
Total General Plant	10,195	0	0	0	10,195	
Total utility plant in service directly assignable	492,695	0	0	0	492,695	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	492,695	0	0	0	492,695	

SEWER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	0	0	0	0	0	

SEWER SERVICES

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

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

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SEWER MAINS

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

	Number of Feet				
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
0.000	0				0
Total Utility	0	0	0	0	0

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