



3015 (01-03-11)

ANNUAL REPORT

OF

Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 305 WISCONSIN AVENUE
P.O. BOX 280
CENTURIA, WI 54824

For the Year Ended: DECEMBER 31, 2010

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 JUDY JEPSEN of
(Person responsible for accounts)

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

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

(Signature of person responsible for accounts) 03/21/2011
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 305 WISCONSIN AVENUE
P.O. BOX 280
CENTURIA, WI 54824

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A. JEPSEN

Title: VILLAGE CLERK-TREASURER

Office Address:

305 WISCONSIN AVEUNE
P.O. BOX 280
CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

Email Address: judjepsen@yahoo.com

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

Name: STEVEN SCHEIDLER

Title: CPA

Office Address: LARSONALLEN.LLP
2424 MONETARY DRIVE
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: sscheidler@larsonallen.com

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

Name: WILLIAM JOHNSON

Title: CHAIRMAN

Office Address:

305 WISCONSIN AVE
P.O. BOX 280
CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

Email Address:

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

YES

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

Name: STEVEN SCHEIDLER

Title: CPA

Office Address: LARSONALLEN.LLP
2424 MONETARY DRIVE
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: sscheidler@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/6/2010

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: MR TONY WEINZIRL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

305 WISCONSIN AVE
P.O. BOX 280
CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

Email Address:

Name of utility commission/committee: WATER AND SEWER COMMISSION

Names of members of utility commission/committee:

- MR TOM BOETTCHER, MEMBER
- MR WILLIAM JOHNSON, CHAIRMAN
- MR STAN SWIONTEK, MEMBER
- MR TONY WEINZIRL, MEMBER
- MR WILL WELLBROCK, MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 12/30/1958

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)	225,685	229,202	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	231,537	211,196	2
Depreciation Expense (403)	28,999	28,999	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	20,934	19,866	5
Total Operating Expenses	281,470	260,061	
Net Operating Income	(55,785)	(30,859)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(55,785)	(30,859)	
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)	97	95	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	97	95	
Total Income	(55,688)	(30,764)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,231)	(12,231)	12
Other Income Deductions (426)	15,978	15,978	13
Total Miscellaneous Income Deductions	3,747	3,747	
Income Before Interest Charges	(59,435)	(34,511)	
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)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	(59,435)	(34,511)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	673,995	708,506	20
Balance Transferred from Income (433)	(59,435)	(34,511)	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)	614,560	673,995	

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	225,685	0	225,685	1
Total (Acct. 400):	225,685	0	225,685	
Operation and Maintenance Expense (401-402):				
Derived	231,537	0	231,537	2
Total (Acct. 401-402):	231,537	0	231,537	
Depreciation Expense (403):				
Derived	28,999	0	28,999	3
Total (Acct. 403):	28,999	0	28,999	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	20,934	0	20,934	5
Total (Acct. 408):	20,934	0	20,934	
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:	(55,785)	0	(55,785)	
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	97		97	11
Total (Acct. 419):	97	0	97	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Sewer			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	97	0	97	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,231)	0	(12,231)	15
NONE			0	16
Total (Acct. 425):	(12,231)	0	(12,231)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	3,523	3,523	17
Depreciation Expense on Contributed Plant - Sewer	0	12,455	12,455	18
NONE			0	19
Total (Acct. 426):	0	15,978	15,978	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,231)	15,978	3,747	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	20
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	(43,457)	(15,978)	(59,435)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	242,626	431,369	673,995	26
Total (Acct. 216):	242,626	431,369	673,995	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(43,457)	(15,978)	(59,435)	27
Total (Acct. 433):	(43,457)	(15,978)	(59,435)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	199,169	415,391	614,560	

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	121,514	0	104,171	0	225,685	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.)	616				616	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	101				101	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	120,797	0	104,171	0	224,968	

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	1.0	1
Electric		2
Gas		3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,900,359	1,900,359	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	912,706	867,729	2
Net Utility Plant	987,653	1,032,630	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	31,442	31,442	6
Sinking Funds (125)	38,078	37,981	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	69,520	69,423	
CURRENT AND ACCRUED ASSETS			
Cash (131)	51,155	76,031	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	50,749	47,863	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	360	578	18
Plant Materials and Operating Supplies (154)	14,988	16,220	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	117,252	140,692	
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	1,174,425	1,242,745	

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)	355,992	355,992	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	614,560	673,995	35
Total Proprietary Capital	970,552	1,029,987	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,572	3,573	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	7,859	6,512	46
Total Current and Accrued Liabilities	13,431	10,085	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	190,442	202,673	49
Total Deferred Credits	190,442	202,673	
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	1,174,425	1,242,745	

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	826,958	1,073,401	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)	626,920	488,390	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	200,038	585,011	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	826,958	1,073,401	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)	279,720	262,281	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	60,239	310,466	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	339,959	572,747	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	486,999	500,654	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	262,433	250,569			513,002	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,263	12,736			28,999	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,024	(1,024)			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	17,287	11,712	0	0	28,999	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	279,720	262,281	0	0	542,001	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	56,716	298,011			354,727	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	3,523	12,455			15,978	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	3,523	12,455	0	0	15,978	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	60,239	310,466	0	0	370,705	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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	101	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others		4
Total Additions	101	
Deductions:		
Accounts written off during the year: Utility Customers	101	5
Accounts written off during the year: Others		6
Total accounts written off	101	
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)	13,499	14,731	2
Sewer utility (154)	1,489	1,489	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	14,988	16,220	

**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	355,992	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>355,992</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)
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)					
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	17,148	2
Charged electric department expense		3
Charged sewer department expense	3,786	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,934	
Taxes paid during year:		
County, state and local taxes	13,829	6
Social Security taxes	6,884	7
PSC Remainder Assessment	221	8
Other (explain):		
NONE		9
Total payments and other debits	20,934	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	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	0	0	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):		
DEFERRED SPECIAL ASSESSMENTS RECEIVABLE	31,442	2
Total (Acct. 124):	31,442	
Sinking Funds (125):		
DNR EQUIPMENT REPLACEMENT FUND SEWER	38,078	3
Total (Acct. 125):	38,078	
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	22,243	8
Electric		9
Sewer (Regulated)	28,506	10
Other (specify):		
NONE		11
Total (Acct. 142):	50,749	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2010 TAX ROLL	360	15
Total (Acct. 145):	360	
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):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	159,000	23
DEFERRED SPECIAL ASSESSMENTS	31,442	24
Total (Acct. 253):	190,442	

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)	626,920	0	488,390	0	1,115,310	1
Materials and Supplies	14,115	0	1,489	0	15,604	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	271,076	0	256,425	0	527,501	4
Customer Advances for Construction					0	5
Regulatory Liability	24,083	0	141,032	0	165,115	6
NONE					0	7
Average Net Rate Base	345,876	0	92,422	0	438,298	
Net Operating Income	(24,415)	0	(31,370)	0	(55,785)	8
Net Operating Income as a percent of						
Average Net Rate Base	-7.06%	N/A	-33.94%	N/A	-12.73%	

**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	24,975	0	146,256	0	171,231	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,784	0	10,447	0	12,231	3
Other (specify):						
NONE					0	4
Balance End of Year	23,191	0	135,809	0	159,000	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	120,258	121,685	1
Total Sales of Water	120,258	121,685	
Other Operating Revenues			
Forfeited Discounts (470)	363	377	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	893	1,194	5
Total Other Operating Revenues	1,256	1,571	
Total Operating Revenues	121,514	123,256	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	75,000	59,841	6
General Operating Expenses (680-691)	37,518	35,743	7
Total Operation and Maintenance Expenses	112,518	95,584	
Other Operating Expenses			
Depreciation Expense (403)	16,263	16,263	8
Amortization Expense (404-407)		0	9
Taxes (408)	17,148	16,119	10
Total Other Operating Expenses	33,411	32,382	
Total Operating Expenses	145,929	127,966	
NET OPERATING INCOME	(24,415)	(4,710)	

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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (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)	234	8,490	45,882	5
Commercial (461.2)	52	9,857	34,099	6
Industrial (461.3)	0			7
Public Authority (461.4)	2	193	1,523	8
Total Metered Sales to General Customers (461)	288	18,540	81,504	
Private Fire Protection Service (462)	3		1,560	9
Public Fire Protection Service (463)	1		37,194	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	292	18,540	120,258	

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)	37,194	3
NONE		4
Total Public Fire Protection Service (463)	37,194	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	363	6
Other (specify):		
Total Forfeited Discounts (470)	363	
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):		
SERVICE WORK FOR CUSTOMERS AND TURN ON CHARGES	277	9
Return on net investment in meters charged to sewer department	616	10
Other (specify):		
Total Other Water Revenues (474)	893	

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)	36,832	35,081	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,687	10,535	3
Chemicals (630)	1,903	1,626	4
Supplies and Expenses (640)	3,679	3,250	5
Repairs of Water Plant (650)	22,199	8,649	6 *
Transportation Expenses (660)	700	700	7
Total Plant Operation and Maintenance Expenses	75,000	59,841	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,986	9,270	8
Office Supplies and Expenses (681)	1,089	1,311	9
Outside Services Employed (682)	1,975	2,241	10
Insurance Expense (684)	4,134	4,134	11
Employees Pensions and Benefits (686)	18,640	15,617	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,593	3,170	14
Uncollectible Accounts (690)	101	0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	37,518	35,743	
Total Operation and Maintenance Expenses	112,518	95,584	

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.

AC 650 REPAIRS TO PLANT - REPLACE PUMP AND MOTOR ON WELL \$11,250, DIGGING, REPAIRING AND
PATCHING PAVEMENT OVER MAIN BREAKS 10949

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		13,829	12,871	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		306	284	2
Net property tax equivalent		13,523	12,587	
Social Security		3,515	3,431	3
PSC Remainder Assessment		110	101	4
Other (specify): NONE			0	5
Total tax expense		17,148	16,119	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169686				3
County tax rate	mills		4.642301				4
Local tax rate	mills		6.060003				5
School tax rate	mills		10.237031				6
Voc. school tax rate	mills		1.139878				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.248899				10
Less: state credit	mills		1.287933				11
Net tax rate	mills		20.960966				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.060003				14
Combined School Tax Rate	mills		11.376909				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.436912				17
Total Tax Rate	mills		22.248899				18
Ratio of Local and School Tax to Total	dec.		0.783720				19
Total tax net of state credit	mills		20.960966				20
Net Local and School Tax Rate	mills		16.427533				21
Utility Plant, Jan. 1	\$	826,958	826,958				22
Materials & Supplies	\$	14,731	14,731				23
Subtotal	\$	841,689	841,689				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	841,689	841,689				26
Assessment Ratio	dec.		1.000120				27
Assessed Value	\$	841,790	841,790				28
Net Local & School Rate	mills		16.427533				29
Tax Equiv. Computed for Current Year	\$	13,829	13,829				30
Tax Equivalent per 1994 PSC Report	\$	8,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	13,829					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	176				176	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)	72,189				72,189	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	72,365	0	0	0	72,365	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	160,768				160,768	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	44,138				44,138	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	6,473				6,473	16
Total Pumping Plant	211,379	0	0	0	211,379	
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)	28,375				28,375	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	28,375	0	0	0	28,375	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	151				151	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	9,937				9,937	24
Transmission and Distribution Mains (343)	184,426				184,426	25
Services (345)	31,798				31,798	26
Meters (346)	37,246				37,246	27
Hydrants (348)	45,638				45,638	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	309,196	0	0	0	309,196	
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)	5,605				5,605	41
Total General Plant	5,605	0	0	0	5,605	
Total utility plant in service directly assignable	626,920	0	0	0	626,920	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	626,920	0	0	0	626,920	

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)	131,571				131,571	25
Services (345)	43,734				43,734	26
Meters (346)	0				0	27

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						
Hydrants (348)	24,733				24,733	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	200,038	0	0	0	200,038	
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	200,038	0	0	0	200,038	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	200,038	0	0	0	200,038	

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			1,831	1,831	1
February			1,690	1,690	2
March			1,773	1,773	3
April			1,675	1,675	4
May			2,435	2,435	5
June			1,958	1,958	6
July			1,792	1,792	7
August			1,753	1,753	8
September			1,656	1,656	9
October			2,026	2,026	10
November			1,638	1,638	11
December			1,833	1,833	12
Total annual pumpage	0	0	22,060	22,060	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	22,060	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	22,060	4
Less: Gallons (000's) sold (Revenue Water):	18,540	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	3,520	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,146	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	609	11
Subtotal Authorized System Uses:	1,755	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	200	14
Gallons (000's) lost due to service leaks or breaks:	50	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	1,515	18
Subtotal Water Losses:	1,765	19
Percentage of water entering distribution system sold:	84%	20
Percentage of Real and Apparent Losses:	8%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	196	29
Date of maximum: 05/25/2010		30
Cause of maximum: flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	32	33
Date of minimum: 01/25/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	89,760	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	1	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	850	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FIRST STREET	3	262	12	504,000	Yes	1
WISCONSIN AVENUE	4	244	6	180,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	FIRST AVENUE	WISCONSIN AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GENERAL ELECTRIC	GOULD	5
Year Installed	2007	2007	6
Type	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GRUNDFUS	9
Year Installed	2007	2007	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	40	75	12
Footnotes			13
			14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			15
Location			16
Purpose			17
Destination			18
Pump Manufacturer			19
Year Installed			20
Type			21
Actual Capacity (gpm)			22
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			26
Footnotes			27
			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	1926		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons (actual)	75,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	125.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		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	2.000	2,863				2,863	1
M	D	4.000	2,603				2,603	2
M	D	6.000	21,202				21,202	3
M	D	8.000	8,377				8,377	4
Total Within Municipality			35,045	0	0	0	35,045	
Total Utility			35,045	0	0	0	35,045	

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	257				257	11	1
M	1.000	32				32	5	2
M	1.500	4				4	1	3
M	2.000	13				13	5	4
M	4.000	3				3		5
M	6.000	1				1		6
Total Utility		310	0	0	0	310	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.

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	342			(2)	340	10	1
1.000	18				18	0	2
1.250	1				1	0	3
1.500	5				5	0	4
2.000	10				10	1	5
4.000	1			(1)	0	0	6
6.000	1			(1)	0	0	7
Total:	378	0	0	(4)	374	11	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

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.

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	250	30	0	1	0	59	340	1
1.000	0	10	0	2	0	6	18	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	0	0	0	0	5	4
2.000	0	8	0	1	0	1	10	5
4.000	0	0	0	0	0	0	0	6
6.000	0	0	0	0	0	0	0	7
Total:	250	54	0	4	0	66	374	

METERS

Meters (Page W-23)

Explain all reported adjustments.

ALL ADJUSTMENTS ARE TO TRANSFER METERS OVER TO THE STATION METER PAGE

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

ONCE EVERY 20 YEARS OR AS PROBLEMS OCCUR

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

METERS (cont.)

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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	59				59	2
Total Fire Hydrants	59	0	0	0	59	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	59
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	50

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 2-inch	WELL#3	Other		1
Station Meter	<= 2-inch	WELL#4	Other		2
Station Meter	<= 4-inch	WELL#4	Turbine	9/7/2010	3
Station Meter	6	WELL #3	Turbine	9/7/2010	4

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

SMALL METERS - ONE METER A PRELUBE METER AND OTHER USED FOR MIXING CHEMICALS

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	Location (a)	Customers End of Year (b)
Polk	County	
	Villages	
	CENTURIA	308
	Total Villages:	308
Total Polk	County:	308
Total Company:		308

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	103,709	105,471	1
Total Sewage Operating Revenues	103,709	105,471	
Other Operating Revenues			
Customer Forfeited Discounts (631)	462	475	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Total Other Operating Revenues	462	475	
Total Operating Revenues	104,171	105,946	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	73,455	73,076	7
Maintenance Expenses (831-834)	6,990	5,714	8
Customer Accounting & Collection Expenses (840-843)	9,709	10,022	9
Administrative and General Expenses (850-857)	28,865	26,800	10
Total Operation and Maintenance Expenses	119,019	115,612	
Other Operating Expenses			
Depreciation Expense (403)	12,736	12,736	11
Amortization Expense (404)		0	12
Taxes (408)	3,786	3,747	13
Total Other Operating Expenses	16,522	16,483	
Total Operating Expenses	135,541	132,095	
NET OPERATING INCOME	(31,370)	(26,149)	

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	44	281	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)	1	44	281	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	224	8,014	54,533	5
Commercial Revenues (622.2)	51	9,591	47,481	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	2	193	1,414	8
Total Measured Service to General Customers (622)	277	17,798	103,428	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	278	17,842	103,709	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	462	2
Other (specify):		
Total Customer Forfeited Discounts (631)	462	
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)	34,152	33,385	1
Power and Fuel for Pumping (821)	3,570	3,509	2
Power and Fuel for Aeration Equipment (822)	24,933	24,798	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	1,030	1,068	7
Other Operating Supplies and Expenses (827)	9,070	9,616	8
Transportation Expenses (828)	700	700	9
Rents (829)		0	10
Total Operation Expenses	73,455	73,076	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	6,003	5,294	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	987	420	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	6,990	5,714	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	8,986	9,236	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	723	786	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	9,709	10,022	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	1,076	1,310	20
Outside Services Employed (852)	1,975	1,925	21
Insurance Expense (853)	4,073	4,073	22
Employees Pensions and Benefits (854)	17,875	15,523	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	2,616	2,719	25
Rents (857)	1,250	1,250	26
Total Administrative and General Expenses	28,865	26,800	
Total Operation and Maintenance Expenses	119,019	115,612	

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		3,370	3,361	1
Local and School Tax Equivalent on Meters Charged by Water Department		306	284	2
PSC Remainder Assessment		110	102	3
Other (specify):				
NONE			0	4
Total tax expense		3,786	3,747	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	850				850	6
Collecting Mains and Accessories (313)	187,342				187,342	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	188,192	0	0	0	188,192	
COLLECTION SYSTEM PUMPING INSTALLATION						
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)	27,942				27,942	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	27,942	0	0	0	27,942	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	40,480				40,480	17
Structures and Improvements (331)	121,826				121,826	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	15,238				15,238	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)	32,147				32,147	25
Flow Metering and Monitoring Equipment (339)	5,947				5,947	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, 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)	36,539				36,539	28
Total Treatment and Disposal Plant	252,177	0	0	0	252,177	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	20,079				20,079	40
Total General Plant	20,079	0	0	0	20,079	
Total utility plant in service directly assignable	488,390	0	0	0	488,390	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	488,390	0	0	0	488,390	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	18,166				18,166	6
Collecting Mains and Accessories (313)	226,213				226,213	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	244,379	0	0	0	244,379	
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)	31,800				31,800	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	31,800	0	0	0	31,800	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	215,332				215,332	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	27,000				27,000	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)	56,700				56,700	25
Flow Metering and Monitoring Equipment (339)	9,800				9,800	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	308,832	0	0	0	308,832	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	585,011	0	0	0	585,011	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	585,011	0	0	0	585,011	

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)	
4.000	1,524				1,524	1
8.000	22,896				22,896	2
10.000	3,698				3,698	3
Total Utility	28,118	0	0	0	28,118	