



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: LAKELAND SANITARY DISTRICT #1

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Principal Office: 8780 MORGAN RD  
MINOCQUA, WI 54548

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For the Year Ended: DECEMBER 31, 2008

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**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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### SIGNATURE PAGE

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I RONALD GROTH of  
(Person responsible for accounts)

LAKELAND SANITARY DISTRICT #1, 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)      03/31/2009  
(Date)

SUPERINTENDENT  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** LAKELAND SANITARY DISTRICT #1

**Utility Address:** 8780 MORGAN RD  
MINOCQUA, WI 54548

**When was utility organized?** 10/1/1975

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR RONALD GROTH

**Title:** SUPERINTENDENT

**Office Address:**

8780 MORGAN RD  
MINOCQUA, WI 54548

**Telephone:** (715) 356 - 4454

**Fax Number:** (715) 358 - 8830

**Email Address:** sandist@verizon.net

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

**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

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

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

**Email Address:** Jon.Trautman@schencksolutions.com

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

**Name:** JAMES V BRAUN

**Title:** PRESIDENT OF BOARD OF COMMISSIONERS

**Office Address:**

8780 MORGAN RD  
MINOQUA, WI 54548

**Telephone:** (715) 356 - 4454

**Fax Number:** (715) 358 - 8830

**Email Address:**

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

YES

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

**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

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

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

**Email Address:** Jon.Trautman@schencksolutions.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/15/2008

Period covered by most recent audit: DECEMBER 31, 2007

**Names and titles of utility management including manager or superintendent:**

Name: MR RONALD GROTH

Title: SUPERINTENDENT

**Office Address:**

8780 MORGAN RD  
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

Email Address: sandist@verizon.net

**Name of utility commission/committee:** BOARD OF COMMISSIONERS

**Names of members of utility commission/committee:**

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

**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	386,315	395,271	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	258,306	249,412	2
Depreciation Expense (403)	49,821	48,428	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,311	8,412	5
<b>Total Operating Expenses</b>	<b>316,438</b>	<b>306,252</b>	
<b>Net Operating Income</b>	<b>69,877</b>	<b>89,019</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>69,877</b>	<b>89,019</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	109,819	(1,671)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	68,023	102,437	10
Miscellaneous Nonoperating Income (421)	288,230	98,486	11
<b>Total Other Income</b>	<b>466,072</b>	<b>199,252</b>	
<b>Total Income</b>	<b>535,949</b>	<b>288,271</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(19,279)	(19,279)	12
Other Income Deductions (426)	28,171	26,059	13
<b>Total Miscellaneous Income Deductions</b>	<b>8,892</b>	<b>6,780</b>	
<b>Income Before Interest Charges</b>	<b>527,057</b>	<b>281,491</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	63,436	37,468	14
Amortization of Debt Discount and Expense (428)	12,747	12,748	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
<b>Total Interest Charges</b>	<b>76,183</b>	<b>50,216</b>	
<b>Net Income</b>	<b>450,874</b>	<b>231,275</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,100,342	5,869,067	20
Balance Transferred from Income (433)	450,874	231,275	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,551,216</b>	<b>6,100,342</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	386,315	0	386,315	1
<b>Total (Acct. 400):</b>	<b>386,315</b>	<b>0</b>	<b>386,315</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	258,306	0	258,306	2
<b>Total (Acct. 401-402):</b>	<b>258,306</b>	<b>0</b>	<b>258,306</b>	
<b>Depreciation Expense (403):</b>				
Derived	49,821	0	49,821	3
<b>Total (Acct. 403):</b>	<b>49,821</b>	<b>0</b>	<b>49,821</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	8,311	0	8,311	5
<b>Total (Acct. 408):</b>	<b>8,311</b>	<b>0</b>	<b>8,311</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>69,877</b>	<b>0</b>	<b>69,877</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NON-REGULATED SEWER INCOME	109,819		109,819	9
<b>Total (Acct. 417):</b>	<b>109,819</b>	<b>0</b>	<b>109,819</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST & DIVIDEND INCOME	68,023		68,023	11
<b>Total (Acct. 419):</b>	<b>68,023</b>	<b>0</b>	<b>68,023</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		262,193	262,193	12
WATER CONNECTION FEES	3,050	0	3,050	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
SEWER CONNECTION FEES	22,987		22,987	14
<b>Total (Acct. 421):</b>	<b>26,037</b>	<b>262,193</b>	<b>288,230</b>	
<b>TOTAL OTHER INCOME:</b>	<b>203,879</b>	<b>262,193</b>	<b>466,072</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(19,279)	0	(19,279)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(19,279)</b>	<b>0</b>	<b>(19,279)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	28,171	28,171	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>28,171</b>	<b>28,171</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(19,279)</b>	<b>28,171</b>	<b>8,892</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	63,436	0	63,436	19
<b>Total (Acct. 427):</b>	<b>63,436</b>	<b>0</b>	<b>63,436</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORT OF DEBT DISCOUNT & EXP	12,747		12,747	20
<b>Total (Acct. 428):</b>	<b>12,747</b>	<b>0</b>	<b>12,747</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>76,183</b>	<b>0</b>	<b>76,183</b>	
<b>NET INCOME:</b>	<b>216,852</b>	<b>234,022</b>	<b>450,874</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,246,845	4,853,497	6,100,342	25
<b>Total (Acct. 216):</b>	<b>1,246,845</b>	<b>4,853,497</b>	<b>6,100,342</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	216,852	234,022	<b>450,874</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>216,852</b>	<b>234,022</b>	<b>450,874</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,463,697</b>	<b>5,087,519</b>	<b>6,551,216</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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	386,315	0	0	0	386,315	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>386,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,315</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	104,319	0	104,319	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	188,870	0	188,870	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>293,189</b>	<b>0</b>	<b>293,189</b>	

## FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.4	1
Electric		2
Gas		3
Sewer	0.6	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	6,685,406	4,558,536	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,187,675	1,111,992	2
<b>Net Utility Plant</b>	<b>5,497,731</b>	<b>3,446,544</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	10,708,837	10,533,520	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,587,394	5,275,955	4
<b>Net Nonutility Property</b>	<b>5,121,443</b>	<b>5,257,565</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	82,362	137,363	6
Sinking Funds (125)	717,112	1,009,284	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>5,920,917</b>	<b>6,404,212</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,006,680	1,000,547	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	52,826	53,962	15
Other Accounts Receivable (143)	154,425	157,879	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,160	6,132	18
Plant Materials and Operating Supplies (154)	15,556	16,066	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	14,230	14,082	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	7,253	12,166	26
<b>Total Current and Accrued Assets</b>	<b>1,262,130</b>	<b>1,260,834</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	12,747	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	290,151	170,855	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>290,151</b>	<b>183,602</b>	
<b>Total Assets and Other Debits</b>	<b>12,970,929</b>	<b>11,295,192</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,830,202	3,615,202	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,551,216	6,100,342	35
<b>Total Proprietary Capital</b>	<b>10,381,418</b>	<b>9,715,544</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,000,000	628,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>2,000,000</b>	<b>628,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	176,960	76,998	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	59,323	8,597	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	64,048	70,157	46
<b>Total Current and Accrued Liabilities</b>	<b>300,331</b>	<b>155,752</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		487,437	48
Other Deferred Credits (253)	289,180	308,459	49
<b>Total Deferred Credits</b>	<b>289,180</b>	<b>795,896</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,970,929</b>	<b>11,295,192</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,558,536	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,247,026	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,360,080	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	42,508				6
Completed Construction not Classified (106)	0				7
Construction Work in Progress (107)	2,035,792				8
<b>Total Utility Plant</b>	<b>6,685,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	668,508	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	519,167	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,187,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,497,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	618,946				<b>618,946</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	49,821				<b>49,821</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,577				<b>3,577</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>53,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,398</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,836				<b>3,836</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,836</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>668,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>668,508</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	493,046				<b>493,046</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	28,171				<b>28,171</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>28,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,171</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	2,050				<b>2,050</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>2,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,050</b>	25
<b>Balance end of year (111.2)</b>	<b>519,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>519,167</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,114,901	88,473	258	7,203,116	1
NONREGULATED SEWER PLANT - CONTRIBUTED	3,275,189	230,532		3,505,721	2
NONREGULATED SEWER PLANT-CONST. IN PROGR	143,430		143,430	0	3
<b>Total Nonutility Property (121)</b>	<b>10,533,520</b>	<b>319,005</b>	<b>143,688</b>	<b>10,708,837</b>	
Less accum. prov. depr. & amort. (122)	5,275,955	311,697	258	5,587,394	4
 <b>Net Nonutility Property</b>	 <b>5,257,565</b>	 <b>7,308</b>	 <b>143,430</b>	 <b>5,121,443</b>	

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	10,363	10,826
Sewer utility (154)	5,193	5,240
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	15,556	16,066

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GO 12-98 ISSUE	12,747	428	0	1
NONE				2
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	3,615,202	1
<b>Changes during year (explain):</b>		
TAX LEVY	215,000	2
<b>Balance end of year</b>	<b><u>3,830,202</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	0	1
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	0	2
GO NOTES 3-01	03/05/2001	09/01/2010	5.40%	0	3
GO BOND 3-08	03/03/2008	03/03/2018	3.50%	2,000,000	4
<b>Total Bonds (Account 221):</b>				<b>2,000,000</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	8,311	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>8,311</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	7,981	7
PSC Remainder Assessment	330	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>8,311</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
GO BONDS 3-01	864	246	1,110	0	1
PROM NOTE	0	59,323	0	59,323	2
GO NOTES 12-98	7,733	3,867	11,600	0	3
<b>Subtotal</b>	<b>8,597</b>	<b>63,436</b>	<b>12,710</b>	<b>59,323</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,597</b>	<b>63,436</b>	<b>12,710</b>	<b>59,323</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER SPEC ASMT REC FRONT FT	42,385	2
SEWER SPEC ASMT REC FRONT FT	18,484	3
W/S SPEC ASMT REC HOOK-UPS	21,493	4
<b>Total (Acct. 124):</b>	<b>82,362</b>	
<b>Sinking Funds (125):</b>		
JT UTIL-SINKING FUND-LGIP	389,947	5
VEHICLE FUND	40,366	6
HEAVY DUTY EQUIPMENT FUND	17,807	7
REPLACEMENT SINKING FUND	268,992	8
<b>Total (Acct. 125):</b>	<b>717,112</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	9
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		10
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		11
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	52,826	13
Electric		14
Sewer (Regulated)		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 142):</b>	<b>52,826</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	142,826	* 17
Merchandising, jobbing and contract work		18
<b>Other (specify):</b>		
JT UTIL-OTHER ACCT RECEIVABLES	11,599	* 19
NONE		20
<b>Total (Acct. 143):</b>	<b>154,425</b>	

## 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)	
<b>Receivables from Municipality (145):</b>		
RECEIVABLES FROM TOWNS-DELINQUENT SERVICE CHARGES ON TAX ROLL	11,160	* 21
<b>Total (Acct. 145):</b>	<b>11,160</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	14,230	22
<b>Total (Acct. 165):</b>	<b>14,230</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
DEFERRED PROJECT COSTS	290,151	24
<b>Total (Acct. 183):</b>	<b>290,151</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		27
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	289,180	29
NONE		30
<b>Total (Acct. 253):</b>	<b>289,180</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,240,045	0	0	0	<b>2,240,045</b>	<b>1</b>
Materials and Supplies	10,594	0	0	0	<b>10,594</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	643,727	0	0	0	<b>643,727</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	298,819	0	0	0	<b>298,819</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,308,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,308,093</b>	
Net Operating Income	69,877	0	0	0	<b>69,877</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.34%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.34%</b>	

**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	308,459	0	0	0	<b>308,459</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	19,279	0	0	0	<b>19,279</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>289,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>289,180</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	369,892	387,720	1
<b>Total Sales of Water</b>	<b>369,892</b>	<b>387,720</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,101	955	2
Rents from Water Property (472 )	8,820	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	6,502	6,596	5
<b>Total Other Operating Revenues</b>	<b>16,423</b>	<b>7,551</b>	
<b>Total Operating Revenues</b>	<b>386,315</b>	<b>395,271</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	46,373	27,120	6
Pumping Expenses (620-625)	41,066	40,289	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	35,159	50,353	9
Customer Accounts Expenses (901-906)	41,995	38,405	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	93,713	93,245	12
<b>Total Operation and Maintenance Expenses</b>	<b>258,306</b>	<b>249,412</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	49,821	48,428	13
Amortization Expense (404-407)		0	14
Taxes (408 )	8,311	8,412	15
<b>Total Other Operating Expenses</b>	<b>58,132</b>	<b>56,840</b>	
<b>Total Operating Expenses</b>	<b>316,438</b>	<b>306,252</b>	
<b>NET OPERATING INCOME</b>	<b>69,877</b>	<b>89,019</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	697	19,000	71,358	5
Commercial (461.2 )	397	69,032	147,099	6
Industrial (461.3 )				7
Public Authority (461.4 )	0	0		8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,094</b>	<b>88,032</b>	<b>218,457</b>	
Private Fire Protection Service (462 )	23		11,610	9
Public Fire Protection Service (463 )	3		96,396	10
Other Water Sales (465 )	41	25,322	43,429	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,161</b>	<b>113,354</b>	<b>369,892</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	96,396	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>96,396</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	1,101	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,101</b>	
<b>Rents from Water Property (472):</b>		
OTHER OPERATING REVENUE-RENT	8,820	7
<b>Total Rents from Water Property (472)</b>	<b>8,820</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS SERVICE REVENUES	2,451	9
Return on net investment in meters charged to sewer department	4,051	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>6,502</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	25,939	24,942	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	26	581	3
Maintenance of Water Source Plant (605)	20,408	1,597	* 4
<b>Total Source of Supply Expenses</b>	<b>46,373</b>	<b>27,120</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	5,797	5,575	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	31,415	30,259	7
Operation Supplies and Expenses (623)	3,549	3,948	8
Maintenance of Pumping Plant (625)	305	507	9
<b>Total Pumping Expenses</b>	<b>41,066</b>	<b>40,289</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	12,026	11,563	14
Operation Supplies and Expenses (641)	3,070	10,833	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,237	5,947	16
Maintenance of Mains (651)	8,028	16,833	* 17
Maintenance of Services (652)	6,745	2,213	18
Maintenance of Meters (653)	1,508	1,696	19
Maintenance of Hydrants (654)	365	1,248	20
Maintenance of Other Plant (655)	180	20	21
<b>Total Transmission and Distribution Expenses</b>	<b>35,159</b>	<b>50,353</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	13,320	12,676	22
Accounting and Collecting Labor (902)	25,635	22,812	23
Supplies and Expenses (903)	3,040	2,917	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>41,995</b>	<b>38,405</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	22,512	21,013	28
Office Supplies and Expenses (921)	4,858	5,200	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	9,327	9,987	31
Property Insurance (924)	11,761	12,158	32
Injuries and Damages (925)	2,516	2,764	33
Employee Pensions and Benefits (926)	31,270	31,575	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3,563	2,301	36
Transportation Expenses (933)	7,125	8,178	37
Maintenance of General Plant (935)	781	69	38
<b>Total Administrative and General Expenses</b>	<b>93,713</b>	<b>93,245</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>258,306</b>	<b>249,412</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Line 605: Increased due to a \$15,568 payment to Layne for maintenance services.

Line 641: In 2007 there were extra main supplies on hand. The \$3,070 is comparable to years prior to 2007.

Line 651: In 2007 there was a large main break on Hwy 47 and Hwy 51. The \$8,028 is comparable to years before 2007.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		7,981	7,545	3
PSC Remainder Assessment		330	867	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>8,311</b>	<b>8,412</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	21,691				21,691	4
Structures and Improvements (311)	38,657				38,657	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	100,962				100,962	8
Supply Mains (316)	6,468				6,468	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>167,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,778</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	2,277				2,277	11
Structures and Improvements (321)	10,119				10,119	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	113,885	7,086			120,971	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	9,698				9,698	16
<b>Total Pumping Plant</b>	<b>135,979</b>	<b>7,086</b>	<b>0</b>	<b>0</b>	<b>143,065</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	18,424				18,424	22
Structures and Improvements (341)	7,314				7,314	23
Distribution Reservoirs and Standpipes (342)	459,889				459,889	24
Transmission and Distribution Mains (343)	760,756	4,625	24		765,357	25
Services (345)	124,920		125		124,795	26
Meters (346)	160,615	3,751	2,887		161,479	27
Hydrants (348)	73,527	2,336	800		75,063	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,605,445</b>	<b>10,712</b>	<b>3,836</b>	<b>0</b>	<b>1,612,321</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	199,596				199,596	31
Office Furniture and Equipment (391)	17,453				17,453	32
Computer Equipment (391.1)	10,651				10,651	33
Transportation Equipment (392)	50,369				50,369	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	22,567				22,567	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	19,687				19,687	38
Communication Equipment (397)	1,449				1,449	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	2,090				2,090	41
<b>Total General Plant</b>	<b>323,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,862</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,233,064</b>	<b>17,798</b>	<b>3,836</b>	<b>0</b>	<b>2,247,026</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,233,064</b>	<b>17,798</b>	<b>3,836</b>	<b>0</b>	<b>2,247,026</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,633,472	193,716	50		1,827,138	25
Services (345)	321,850	41,540	300		363,090	26
Meters (346)	0		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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	144,615	26,937	1,700		169,852	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,099,937</b>	<b>262,193</b>	<b>2,050</b>	<b>0</b>	<b>2,360,080</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,099,937</b>	<b>262,193</b>	<b>2,050</b>	<b>0</b>	<b>2,360,080</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,099,937</b>	<b>262,193</b>	<b>2,050</b>	<b>0</b>	<b>2,360,080</b>	

## 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			10,920	<b>10,920</b>	1
February			10,920	<b>10,920</b>	2
March			11,690	<b>11,690</b>	3
April			10,685	<b>10,685</b>	4
May			14,230	<b>14,230</b>	5
June			16,485	<b>16,485</b>	6
July			21,070	<b>21,070</b>	7
August			20,345	<b>20,345</b>	8
September			15,050	<b>15,050</b>	9
October			12,035	<b>12,035</b>	10
November			9,405	<b>9,405</b>	11
December			9,840	<b>9,840</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>162,675</b>	<b>162,675</b>	

## 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):	162,675	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>162,675</b>	3
Less: Gallons (000's) sold:	113,354	4
Gallons (000's) entering distribution system but not sold:	<b>49,321</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,253	7
Gallons (000's) used for fire protection:	520	8
Gallons (000's) used to prevent freezing of distribution system:	1,514	9
Gallons (000's) used for other system uses:	7,909	10
Subtotal Estimated Usage:	<b>13,196</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,750	13
Gallons (000's) lost due to service leaks or breaks:	390	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	990	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	100	16
Gallons (000's) not accounted for:	<b>32,895</b>	17
Subtotal of Estimated Losses:	<b>36,125</b>	18
Percentage of water entering distribution system sold:	<b>70%</b>	19
Percentage of unaccounted for water:	<b>20%</b>	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.)	860	22
Date of maximum: 07/04/2008		23
Cause of maximum: Tourist season		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	110	25
Date of minimum: 04/30/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	220,739	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,400	35
Outside municipality?		36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MANITOWISH STREET	3	95	30	1,150,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1963	1983	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	60	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	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1963	1994	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	170	170	<b>6</b>
Total capacity in gallons (actual)	75,000	300,000	<b>7</b>
			<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>11</b>
Filters, type (gravity, pressure, other, none)			<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>13</b>
Is a corrosion control chemical used (yes, no)?			<b>14</b>
Is water fluoridated (yes, no)?			<b>15</b>
Footnotes			<b>16</b>

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.000	280				280	1
M	D	1.500	220				220	2
M	D	2.000	832				832	3
M	D	4.000	2,914				2,914	4
M	D	6.000	44,763	123	4		44,882	5
P	D	6.000	120				120	6
M	D	8.000	50,998	4,892	0		55,890	7
M	D	10.000	14,134				14,134	8
M	D	12.000	2,268	950	0		3,218	9
<b>Total Within Municipality</b>			<b>116,529</b>	<b>5,965</b>	<b>4</b>	<b>0</b>	<b>122,490</b>	
<b>Total Utility</b>			<b>116,529</b>	<b>5,965</b>	<b>4</b>	<b>0</b>	<b>122,490</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Added mains were financed by the sanitary district.

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## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	625	0	0		625		1
M	1.000	279	0	1		278	3	2
M	1.500	56	0	0		56	1	3
M	2.000	42	1	0		43		4
M	3.000	2	0	0		2		5
M	4.000	6	1	0		7		6
M	6.000	15	15	0		30	14	7
M	8.000	1	0	0		1		8
<b>Total Utility</b>		<b>1,026</b>	<b>17</b>	<b>1</b>	<b>0</b>	<b>1,042</b>	<b>18</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**  
Per ordinance all costs for installation shall be paid by the property owner.

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## 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	1,063	30	25		1,068	111	1
1.000	81	0	1		80	8	2
1.500	76	3	3		76	19	3
2.000	48	1			49	9	4
3.000	7				7	1	5
4.000	3				3	1	6
6.000	1				1	1	7
8.000	1				1	1	8
10.000	1				1	1	9
<b>Total:</b>	<b>1,281</b>	<b>34</b>	<b>29</b>	<b>0</b>	<b>1,286</b>	<b>152</b>	

### 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	688	327	0	19	0	34	1,068	1
1.000	6	64	0	7	0	3	80	2
1.500	1	63	0	8	1	3	76	3
2.000	0	29	0	14	2	4	49	4
3.000	0	5	0	1	1	0	7	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>695</b>	<b>489</b>	<b>0</b>	<b>52</b>	<b>6</b>	<b>44</b>	<b>1,286</b>	

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## METERS

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**Meters (Page W-21)**

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

**Yes**

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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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	182	8	1		189	2
<b>Total Fire Hydrants</b>	<b>182</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>189</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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:	184
Number of distribution system valves end of year:	292
Number of distribution valves operated during year:	163

## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	761,188	798,014	1
<b>Total Sewage Operating Revenues</b>	<b>761,188</b>	<b>798,014</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	2,487	1,868	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 )	100	120	6
<b>Total Other Operating Revenues</b>	<b>2,587</b>	<b>1,988</b>	
<b>Total Operating Revenues</b>	<b>763,775</b>	<b>800,002</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	241,641	208,760	7
Maintenance Expenses (831-834)	145,253	152,259	8
Customer Accounting & Collection Expenses (840-843)	32,978	29,768	9
Administrative and General Expenses (850-857)	133,916	127,468	10
<b>Total Operation and Maintenance Expenses</b>	<b>553,788</b>	<b>518,255</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	315,273	304,495	11
Amortization Expense (404 )		0	12
Taxes (408 )	14,447	13,692	13
<b>Total Other Operating Expenses</b>	<b>329,720</b>	<b>318,187</b>	
<b>Total Operating Expenses</b>	<b>883,508</b>	<b>836,442</b>	
<b>NET OPERATING INCOME</b>	<b>(119,733)</b>	<b>(36,440)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )	6	280	2,040	1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>6</b>	<b>280</b>	<b>2,040</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	650	18,743	170,194	5
Commercial Revenues (622.2 )	437	62,066	415,518	6
Industrial Revenues (622.3 )				7
Revenues from Public Authorities (622.4 )	43	18,017	131,199	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,130</b>	<b>98,826</b>	<b>716,911</b>	
Service to Other Systems (624 )	1	3,183	26,160	9
Other Sewerage Service (625 )	7	341	16,077	10
Interdepartmental Service (626 )				11
<b>Total Sewage Operating Revenues</b>	<b>1,144</b>	<b>102,630</b>	<b>761,188</b>	

## 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)	
<b>Customer Forfeited Discounts (631):</b>		
NONE		1
Customer late payment charges	2,487	2
<b>Other (specify):</b>		
<b>Total Customer Forfeited Discounts (631)</b>	<b>2,487</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISCELLANEOUS OPERATING REVENUE	100	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>100</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	24,579	23,645	1
Power and Fuel for Pumping (821)	15,711	11,914	2
Power and Fuel for Aeration Equipment (822)	83,428	74,946	3
Chlorine (823)	8,867	483	4
Phosphorous Removal Chemicals (824)	24,282	20,200	5
Sludge Conditioning Chemicals (825)	49,501	43,023	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	24,161	21,604	8
Transportation Expenses (828)	11,112	12,945	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>241,641</b>	<b>208,760</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	14,466	26,661	11
Maintenance of Collection System Pumping Equipment (832)	26,978	29,311	12
Maintenance of Treatment and Disposal Plant Equipment (833)	100,304	93,350	13
Maintenance of General Plant Structures and Equipment (834)	3,505	2,937	14
<b>Total Maintenance Expenses</b>	<b>145,253</b>	<b>152,259</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	22,665	19,822	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	10,313	9,946	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>32,978</b>	<b>29,768</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	26,707	25,018	19
Office Supplies and Expenses (851)	5,849	6,184	20
Outside Services Employed (852)	12,210	9,126	21
Insurance Expense (853)	14,277	14,923	22
Employees Pensions and Benefits (854)	66,644	64,856	23
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	8,229	7,361	25
Rents (857)		0	26
<b>Total Administrative and General Expenses</b>	<b>133,916</b>	<b>127,468</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>553,788</b>	<b>518,255</b>	

**TAXES (ACCT. 408 - SEWER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		14,447	13,692	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>14,447</b>	<b>13,692</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	150				150	4
Structures and Improvements (311)	8,464				8,464	5
Service Connections, Traps, and Accessories (312)	186,925				186,925	6
Collecting Mains and Accessories (313)	1,294,295	3,298	258		1,297,335	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	333,586				333,586	9
Other Collecting System Equipment (316)	396	13,875			14,271	10
<b>Total Collection System</b>	<b>1,823,816</b>	<b>17,173</b>	<b>258</b>	<b>0</b>	<b>1,840,731</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATION</b>						
Land and Land Rights (320)	11,020				11,020	11
Structures and Improvements (321)	36,750				36,750	12
Receiving Wells (322)	156,020				156,020	13
Electric Pumping Equipment (323)	360,751				360,751	14
Other Power Pumping Equipment (324)	22,152				22,152	15
Miscellaneous Pumping Equipment (325)	1,846				1,846	16
<b>Total Collection System Pumping Installation</b>	<b>588,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,539</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	19,902				19,902	17
Structures and Improvements (331)	1,158,250				1,158,250	18
Preliminary Treatment Equipment (332)	195,198				195,198	19
Primary Treatment Equipment (333)	132,295				132,295	20
Secondary Treatment Equipment (334)	744,074	71,300			815,374	21
Advanced Treatment Equipment (335)	45,759				45,759	22
Chlorination Equipment (336)	127,172				127,172	23
Sludge Treatment and Disposal Equipment (337)	1,386,743				1,386,743	24
Plant Site Piping (338)	313,943				313,943	25
Flow Metering and Monitoring Equipment (339)	7,918				7,918	26
Outfall Sewer Pipes (340)	20,708				20,708	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	47,329				47,329	28
<b>Total Treatment and Disposal Plant</b>	<b>4,199,291</b>	<b>71,300</b>	<b>0</b>	<b>0</b>	<b>4,270,591</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	951				951	29
Structures and Improvements (371)	123,974				123,974	30
<b>Total General Plant</b>	<b>124,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,925</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,736,571</b>	<b>88,473</b>	<b>258</b>	<b>0</b>	<b>6,824,786</b>	
<b>OTHER UTILITY PLANT</b>						
Utility Plant Purchased or Sold (391)					0	31
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Office Furniture and Equipment (372)	19,881				19,881	32
Computer Equipment (372.1)	8,345				8,345	33
Transportation Equipment (373)	50,139				50,139	34
Other General Equipment (379)	291,797				291,797	35
Other Tangible Property (390)	0				0	36
Miscellaneous Equipment (398)					0	37
<b>Total General Plant</b>	<b>370,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370,162</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,106,733</b>	<b>88,473</b>	<b>258</b>	<b>0</b>	<b>7,194,948</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>7,106,733</b>	<b>88,473</b>	<b>258</b>	<b>0</b>	<b>7,194,948</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	5,310				5,310	5
Service Connections, Traps, and Accessories (312)	134,129	14,303			148,432	6
Collecting Mains and Accessories (313)	871,016	216,230			1,087,246	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	224,489				224,489	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>1,234,944</b>	<b>230,533</b>	<b>0</b>	<b>0</b>	<b>1,465,477</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	97,833				97,833	13
Electric Pumping Equipment (323)	224,893				224,893	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installati</b>	<b>322,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,726</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	541,540				541,540	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	422,954				422,954	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	674,507				674,507	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>1,639,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,639,001</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	77,236				77,236	30
<b>Total General Plant</b>	<b>77,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,236</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,273,907</b>	<b>230,533</b>	<b>0</b>	<b>0</b>	<b>3,504,440</b>	
<b>OTHER UTILITY PLANT</b>						
Utility Plant Purchased or Sold (391)					0	31
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Office Furniture and Equipment (372)	0				0	32
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	1,282				1,282	35
Other Tangible Property (390)	0				0	36
Miscellaneous Equipment (398)					0	37
<b>Total General Plant</b>	<b>1,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,282</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,275,189</b>	<b>230,533</b>	<b>0</b>	<b>0</b>	<b>3,505,722</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>3,275,189</b>	<b>230,533</b>	<b>0</b>	<b>0</b>	<b>3,505,722</b>	

## SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	1.250	4	0			4		1
Sewer	2.000	30	0			30		2
Sewer	4.000	996	0			996	8	3
Sewer	6.000	60	16			76	13	4
Sewer	8.000	7				7		5
<b>Total Utility</b>		<b>1,097</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>1,113</b>	<b>21</b>	

## SEWER MAINS

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

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.250	7,240				7,240	1
4.000	4,261				4,261	2
6.000	1,102				1,102	3
8.000	68,829	3,835	9	0	72,655	4
10.000	10,691				10,691	5
12.000	2,622				2,622	6
<b>Total Utility</b>	<b>94,745</b>	<b>3,835</b>	<b>9</b>	<b>0</b>	<b>98,571</b>	