



3015 (02-05-09)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

For the Year Ended: DECEMBER 31, 2009

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I RANDALL REEG of
(Person responsible for accounts)

THORP 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) 03/30/2010
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RANDALL REEG

Title: CITY ADMINISTRATOR

Office Address:

P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

Email Address: administrator@cityofthorp.com

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

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

Name: RAY STROINSKI

Title: BOARD MEMBER

Office Address:

P.O. BOX 334

THORP, WI 54771

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

Email Address:

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

YES

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (920) 617 - 2520

Email Address: Jon.Trautman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/10/2009

Period covered by most recent audit: YEAR ENDED 2008

Names and titles of utility management including manager or superintendent:

Name: BRENT LEECH

Title: WASTEWATER TREATMENT PLANT OPERATOR

Office Address: CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

Email Address:

Name: KEITH SEAMAN

Title: WATER UTILITY OPERATOR

Office Address: CITY OF THORP

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

Email Address:

Name: TIMOTHY J. MCCREDDEN

Title: DIRECTOR OF PUBLIC WORKS

Office Address: CITY OF THO

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

Email Address:

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:
MS BRIAN ABRAMCZAK, MEMBER
MR RAY STROINSKI, MEMBER

Is sewer service rendered by the utility? NO

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: [REDACTED]

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:

IDENTIFICATION AND OWNERSHIP

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)	437,160	437,433	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	155,617	147,090	2
Depreciation Expense (403)	55,099	54,275	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	56,277	53,199	5
Total Operating Expenses	266,993	254,564	
Net Operating Income	170,167	182,869	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	170,167	182,869	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	725	150	7
Income from Nonutility Operations (417)	(7,338)	17,496	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,474	9,617	10
Miscellaneous Nonoperating Income (421)	26,758	12,244	11
Total Other Income	25,619	39,507	
Total Income	195,786	222,376	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(36,710)	(36,710)	12
Other Income Deductions (426)	21,457	21,229	13
Total Miscellaneous Income Deductions	(15,253)	(15,481)	
Income Before Interest Charges	211,039	237,857	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,218	16,996	14
Amortization of Debt Discount and Expense (428)	18,751	19,400	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	25,378	28,016	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	58,347	64,412	
Net Income	152,692	173,445	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,289,787	2,125,374	20
Balance Transferred from Income (433)	152,692	173,445	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(53,163)	9,032	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,495,642	2,289,787	

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	437,160	0	437,160	1
Total (Acct. 400):	437,160	0	437,160	
Operation and Maintenance Expense (401-402):				
Derived	155,617	0	155,617	2
Total (Acct. 401-402):	155,617	0	155,617	
Depreciation Expense (403):				
Derived	55,099	0	55,099	3
Total (Acct. 403):	55,099	0	55,099	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	56,277	0	56,277	5
Total (Acct. 408):	56,277	0	56,277	
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:	170,167	0	170,167	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	725	0	725	8
Total (Acct. 415-416):	725	0	725	
Income from Nonutility Operations (417):				
LOSS FROM NONUTILITY OPERATIONS	(7,338)		(7,338)	9
Total (Acct. 417):	(7,338)	0	(7,338)	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENT - WATER	432	0	432	11
INTEREST ON INVESTMENT - NONREGULATED SEWER	5,042		5,042	12
Total (Acct. 419):	5,474	0	5,474	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
NONREGULATED SEWER	3,623	0	3,623	14
OTHER WATER REVENUES	1,085	0	1,085	15

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):				
NONREGULATED SEWER RENTAL INCOME	22,050		22,050	16
Total (Acct. 421):	26,758	0	26,758	
TOTAL OTHER INCOME:	25,619	0	25,619	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,340)	0	(5,340)	17
DEREGULATED SEWER REGULATORY LIABILITY AMORTIZATION	(31,370)		(31,370)	18
Total (Acct. 425):	(36,710)	0	(36,710)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,457	21,457	19
NONE			0	20
Total (Acct. 426):	0	21,457	21,457	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(36,710)	21,457	(15,253)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	14,218	0	14,218	21
Total (Acct. 427):	14,218	0	14,218	
Amortization of Debt Discount and Expense (428):				
AMORTIZED DEBT EXPENSE - WATER	2,250	0	2,250	22
AMORTIZED DEBT EXPENSE - NONREGULATED SEWER	16,501		16,501	23
Total (Acct. 428):	18,751	0	18,751	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	25,378	0	25,378	25
Total (Acct. 430):	25,378	0	25,378	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	58,347	0	58,347	
NET INCOME:	174,149	(21,457)	152,692	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	124,547	2,165,240	2,289,787	28
Total (Acct. 216):	124,547	2,165,240	2,289,787	

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	174,149	(21,457)	152,692	29
Total (Acct. 433):	174,149	(21,457)	152,692	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	31
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	(53,163)		(53,163)	32
Total (Acct. 436)--Debit:	(53,163)	0	(53,163)	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	33
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	351,859	2,143,783	2,495,642	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	725				725	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)	725	0	0	0	725	

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	437,160	0	0	0	437,160	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	437,160	0	0	0	437,160	

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	1.4	1
Electric		2
Gas		3
Sewer	1.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,630,841	3,573,680	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	882,529	825,833	2
Net Utility Plant	2,748,312	2,747,847	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,801,140	3,452,875	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,450,720	1,355,405	4
Net Nonutility Property	2,350,420	2,097,470	
Investment in Municipality (123)	0	0	5
Other Investments (124)	61,119	22,001	6
Sinking Funds (125)	149,775	202,938	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	2,561,314	2,322,409	
CURRENT AND ACCRUED ASSETS			
Cash (131)	427,570	273,199	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)	74,991	77,025	15
Other Accounts Receivable (143)	74,124	74,385	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	19,125	17,320	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	595,810	441,929	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,102	43,853	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	25,102	43,853	
Total Assets and Other Debits	5,930,538	5,556,038	

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)	914,054	855,138	33
Appropriated Earned Surplus (215)	149,775	202,938	34
Unappropriated Earned Surplus (216)	2,495,642	2,289,787	35
Total Proprietary Capital	3,559,471	3,347,863	
LONG-TERM DEBT			
Bonds (221)	954,921	1,061,691	36
Advances from Municipality (223)	765,599	538,288	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,720,520	1,599,979	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	86,471	9,289	40
Payables to Municipality (233)	21,727	21,048	41
Customer Deposits (235)	1,285	1,185	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	14,627	15,868	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	12,527	10,186	46
Total Current and Accrued Liabilities	136,637	57,576	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	513,910	550,620	49
Total Deferred Credits	513,910	550,620	
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	5,930,538	5,556,038	

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	3,573,680	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,552,259	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,078,582	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	3,630,841	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	660,532	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	221,997	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	882,529	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,748,312	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	620,193				620,193	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,099				55,099	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,064				2,064	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	57,163	0	0	0	57,163	16
Debits during year						17
Book cost of plant retired	16,824				16,824	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,824	0	0	0	16,824	25
Balance end of year (111.1)	660,532	0	0	0	660,532	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	205,640				205,640	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,457				21,457	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	21,457	0	0	0	21,457	16
Debits during year						17
Book cost of plant retired	5,100				5,100	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,100	0	0	0	5,100	25
Balance end of year (111.2)	221,997	0	0	0	221,997	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	1,443,342	326,152		1,769,494	1
NONREGULATED SEWER PLANT - CONTRIBUTED	1,880,545	22,113		1,902,658	2
NONREGULATED SEWER PLANT - FUTURE USE	128,988			128,988	3
Total Nonutility Property (121)	3,452,875	348,265	0	3,801,140	
Less accum. prov. depr. & amort. (122)	1,355,405	95,315		1,450,720	4
Net Nonutility Property	2,097,470	252,950	0	2,350,420	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	17,300	15,585	2
Sewer utility (154)	1,825	1,735	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	19,125	17,320	

**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)				
2004 GO REFUND ISSUE	3,500	428	18,152	1
SAFE DRINKING WATER LOAN	500	428	6,950	2
TAXABLE REFUNDING BONDS	14,751	428	0	3
Total			25,102	
Unamortized premium on debt (251)				
NONE				4
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	855,138	1
Changes during year (explain):		
ASSETS PAID BY THE MUNICIPALITY	58,916	2
Balance end of year	914,054	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SAFE DRINKING WATER LOAN	04/27/2005	05/01/2024	1.42%	954,921	1
Total Bonds (Account 221):				954,921	

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)					
PROMISSORY NOTE	05/12/2003	05/14/2013	3.59%	94,826	1
STATE TRUST FUND	07/30/2004	03/15/2020	5.00%	188,801	2
STATE TRUST FUND	09/29/1997	03/15/2017	6.75%	65,007	3
CITY ADVANCE	12/31/2007	12/31/2008	4.50%	119,448	4
STATE TRUST FUND	12/18/2009	03/15/2029	5.49%	285,000	5
STATE TRUST FUND	04/01/1998	03/15/2018	6.75%	12,517	6
Total for Account 223				765,599	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	56,277	2
Charged electric department expense		3
Charged sewer department expense	506	4
Other (explain):		
NONE		5
Total Accruals and other credits	56,783	
Taxes paid during year:		
County, state and local taxes	51,899	6
Social Security taxes	4,701	7
PSC Remainder Assessment	183	8
Other (explain):		
NONE		9
Total payments and other debits	56,783	
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)					
3/30/05 TAXABLE REFUNDING BONDS	800	400	1,200	0	1
4/27/05 SAFE DRINKING WATER LOAN	2,393	13,818	13,953	2,258	2
Subtotal	3,193	14,218	15,153	2,258	
Advances from Municipality (223)					
12/18/2009 STATE TRUST FUND		607		607	3
4/1/98 STATE TRUST FUND	722	859	912	669	4
9/29/97 STATE TRUST FUND	3,794	4,472	4,792	3,474	5
7/30/04 STATE TRUST FUND	7,978	15,536	16,037	7,477	6
5/12/03 PROMISSORY NOTE	181	3,904	3,943	142	7
Subtotal	12,675	25,378	25,684	12,369	
Other long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	15,868	39,596	40,837	14,627	

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):		
SPECIAL ASSESSMENTS	61,119	2
Total (Acct. 124):	61,119	
Sinking Funds (125):		
BOND RESERVE/REDEMPTION/REPLACEMENT	149,775	3
Total (Acct. 125):	149,775	
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	74,991	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	74,991	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	74,124	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	74,124	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR OPERATING EXPENSES	21,727	* 22
Total (Acct. 233):	21,727	
Other Deferred Credits (253):		
Regulatory Liability	74,750	23
REGULATORY LIABILITY FOR NONREGULATED SEWER	439,160	24
Total (Acct. 253):	513,910	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143: done

Account 233: done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,539,530	0	0	0	2,539,530	1
Materials and Supplies	16,442	0	0	0	16,442	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	640,362	0	0	0	640,362	4
Customer Advances for Construction					0	5
Regulatory Liability	77,420	0	0	0	77,420	6
NONE					0	7
Average Net Rate Base	1,838,190	0	0	0	1,838,190	
Net Operating Income	170,167	0	0	0	170,167	8
Net Operating Income as a percent of						
Average Net Rate Base	9.26%	N/A	N/A	N/A	9.26%	

**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	80,090	0	0	0	80,090	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,340	0	0	0	5,340	3
Other (specify):						
NONE					0	4
Balance End of Year	74,750	0	0	0	74,750	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Sewer extension - 1998 feet

Water extension - 2168 feet

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	432,347	432,095	1
Total Sales of Water	432,347	432,095	
Other Operating Revenues			
Forfeited Discounts (470)	2,619	3,114	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,194	2,224	5
Total Other Operating Revenues	4,813	5,338	
Total Operating Revenues	437,160	437,433	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	113,334	108,268	6
General Operating Expenses (680-691)	42,283	38,822	7
Total Operation and Maintenance Expenses	155,617	147,090	
Other Operating Expenses			
Depreciation Expense (403)	55,099	54,275	8
Amortization Expense (404-407)		0	9
Taxes (408)	56,277	53,199	10
Total Other Operating Expenses	111,376	107,474	
Total Operating Expenses	266,993	254,564	
NET OPERATING INCOME	170,167	182,869	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	6	131	384	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	6	131	384	
Metered Sales to General Customers (461)				
Residential (461.1)	662	20,865	196,797	5
Commercial (461.2)	120	10,768	71,079	6
Industrial (461.3)	9	1,132	8,256	7
Public Authority (461.4)	15	1,928	15,735	8
Total Metered Sales to General Customers (461)	806	34,693	291,867	
Private Fire Protection Service (462)	4		5,616	9
Public Fire Protection Service (463)	1		134,480	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	817	34,824	432,347	

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	NONE			1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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)	134,480	3
NONE		4
Total Public Fire Protection Service (463)	134,480	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,619	6
Other (specify):		
Total Forfeited Discounts (470)	2,619	
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):		
RECONNECT FEES	210	9
Return on net investment in meters charged to sewer department	1,984	10
Other (specify):		
Total Other Water Revenues (474)	2,194	

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)	50,361	42,672	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	17,032	15,274	3
Chemicals (630)	19,428	17,899	4
Supplies and Expenses (640)	5,580	8,975	* 5
Repairs of Water Plant (650)	4,363	7,272	* 6
Transportation Expenses (660)	16,570	16,176	7
Total Plant Operation and Maintenance Expenses	113,334	108,268	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	15,643	14,077	8
Office Supplies and Expenses (681)	1,217	965	9
Outside Services Employed (682)	10,455	7,897	* 10
Insurance Expense (684)	3,301	3,215	11
Employees Pensions and Benefits (686)	10,725	12,668	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	942	0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	42,283	38,822	
Total Operation and Maintenance Expenses	155,617	147,090	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 682: Hired a company for cross connection control inspections and training

Account 640: Did not purchase as many supplies in 2009

Account 650: Had fewer water main breaks so utility did not have to rent as much equipment in 2009

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		51,899	48,813	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		506	497	2
Net property tax equivalent		51,393	48,316	
Social Security		4,701	4,701	3
PSC Remainder Assessment		183	182	4
Other (specify): NONE			0	5
Total tax expense		56,277	53,199	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181680				3
County tax rate	mills		7.053330				4
Local tax rate	mills		8.840980				5
School tax rate	mills		5.746530				6
Voc. school tax rate	mills		1.779690				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.602210				10
Less: state credit	mills		1.277450				11
Net tax rate	mills		22.324760				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.840980				14
Combined School Tax Rate	mills		7.526220				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.367200				17
Total Tax Rate	mills		23.602210				18
Ratio of Local and School Tax to Total	dec.		0.693460				19
Total tax net of state credit	mills		22.324760				20
Net Local and School Tax Rate	mills		15.481339				21
Utility Plant, Jan. 1	\$	3,573,680	3,573,680				22
Materials & Supplies	\$	15,585	15,585				23
Subtotal	\$	3,589,265	3,589,265				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,589,265	3,589,265				26
Assessment Ratio	dec.		0.934000				27
Assessed Value	\$	3,352,374	3,352,374				28
Net Local & School Rate	mills		15.481339				29
Tax Equiv. Computed for Current Year	\$	51,899	51,899				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	51,899					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)	73,827				73,827	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)	438,628				438,628	8
Supply Mains (316)	2,630				2,630	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	515,085	0	0	0	515,085	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	70,477				70,477	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	108,948				108,948	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	179,425	0	0	0	179,425	
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)	8,210				8,210	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	257,528				257,528	24
Transmission and Distribution Mains (343)	1,193,688	25,481	13,172		1,205,997	25
Services (345)	129,753				129,753	26
Meters (346)	74,287	6,759	3,652		77,394	27
Hydrants (348)	98,660	4,904			103,564	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,762,126	37,144	16,824	0	1,782,446	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	1,236	536			1,772	31
Office Furniture and Equipment (391)	923				923	32
Computer Equipment (391.1)	600				600	33
Transportation Equipment (392)	60,008				60,008	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)	7,398	4,602			12,000	41
Total General Plant	70,165	5,138	0	0	75,303	
Total utility plant in service directly assignable	2,526,801	42,282	16,824	0	2,552,259	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,526,801	42,282	16,824	0	2,552,259	

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)	30,000				30,000	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)	312,363				312,363	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	342,363	0	0	0	342,363	
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)	22,033				22,033	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	22,033	0	0	0	22,033	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	139,380				139,380	24
Transmission and Distribution Mains (343)	466,937	31,899	5,100		493,736	25
Services (345)	65,318				65,318	26
Meters (346)	0				0	27
Hydrants (348)	10,848	4,904			15,752	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	682,483	36,803	5,100	0	714,186	
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	1,046,879	36,803	5,100	0	1,078,582	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,046,879	36,803	5,100	0	1,078,582	

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			3,328	3,328	1
February			3,145	3,145	2
March			3,448	3,448	3
April			3,237	3,237	4
May			3,816	3,816	5
June			3,608	3,608	6
July			3,939	3,939	7
August			3,521	3,521	8
September			3,428	3,428	9
October			3,214	3,214	10
November			3,201	3,201	11
December			3,452	3,452	12
Total annual pumpage	0	0	41,337	41,337	

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):	41,337	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	41,337	3
Less: Gallons (000's) sold:	34,824	4
Gallons (000's) entering distribution system but not sold:	6,513	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	89	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	89	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	401	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	6,023	17
Subtotal of Estimated Losses:	6,424	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	15%	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.)	209	22
Date of maximum: 02/03/2009		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	71	25
Date of minimum: 01/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	147,367	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:	3	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,551	35
Outside municipality?	1	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)	
EAST NYE STREET	4	80	8	34,000	Yes	1
GORMAN AVE	13	40	12	45,000	Yes	2
GORMAN AVE	14	40	12	45,000	Yes	3
NORTH ADAMS STREET	5	72	6	18,000	Yes	4
SOUTH ADAMS STREET	11	112	8	24,000	Yes	5
SOUTH WILSON	12	242	8	24,000	Yes	6
WEST PROSPECT STREET	10	44	8	0	No	7
409 WEST LAWRENCE STREET	9	350	8	43,000	Yes	8

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	11	12	13	1
Location	SOUTH ADAMS STREET	SOUTH WILSON	GORMAN AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1999	1995	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	32	35	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GOULDS	9
Year Installed	1999	1990	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	3	10	10	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14	4	5	15
Location	GORMAN AVE	EAST NYE STREET	NORTH ADAMS STREET	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	19
Year Installed	2004	1999	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	150	44	22	22
Pump Motor or Standby Engine Mfr	GOULDS	FRANKLIN	FRANKLIN	23
Year Installed	2004	1999	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	5	3	26
Footnotes				27
				28

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	9			1
Location	409 WEST LAWRENCE STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1995			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	65			8
Pump Motor or Standby Engine Mfr	FRANKLIN			9 10
Year Installed	1990			11
Type	ELECTRIC			12
Horsepower	10			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER 1	TOWER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1967	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	25	6
Total capacity in gallons (actual)	150,000	240,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	11,204				11,204	1
P	S	4.000	1,681				1,681	2
M	D	6.000	45,462		1,172		44,290	3
P	D	6.000	4,617	1,640			6,257	4
M	D	8.000	9,257	1,700			10,957	5
M	D	12.000	6,893				6,893	6
P	T	12.000	3,305				3,305	7
Total Within Municipality			82,419	3,340	1,172	0	84,587	
P	S	4.000	6,474				6,474	8
P	T	12.000	8,405				8,405	9
Total Outside of Municipality			14,879	0	0	0	14,879	
Total Utility			97,298	3,340	1,172	0	99,466	

WATER MAINS

Water Mains (Page W-19)

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

Additions were paid from utility cash on hand

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	343				343		1
L	0.750	297				297		2
M	1.000	109				109		3
M	1.250	8				8		4
M	1.500	2				2		5
M	2.000	5				5		6
M	3.000	1				1		7
M	4.000	2				2		8
M	6.000	2				2		9
M	8.000	4				4		10
Total Utility		773	0	0	0	773	0	

WATER SERVICES

Water Services (Page W-20)

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

Zero utility owned services not in use at end of year

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	386	48			434	48	1
0.750	398		38		360	50	2
1.000	27		1		26	0	3
1.250	6				6	0	4
1.500	4				4	0	5
2.000	11	1			12	0	6
3.000	5				5	0	7
Total:	837	49	39	0	847	98	

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	366	27	2	3	0	36	434	1
0.750	296	60	2	2	0		360	2
1.000	0	17	3	5	0	1	26	3
1.250	0	4	1	0	0	1	6	4
1.500	0	2	0	1	0	1	4	5
2.000	0	9	1	1	0	1	12	6
3.000	0	1	0	3	0	1	5	7
Total:	662	120	9	15	0	41	847	

METERS

Meters (Page W-21)

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

No, we test meters as required by PSC rules based upon the meter size (i.e. 3/4" every 10 years).

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	2				2	1
Within Municipality	131	4			135	2
Total Fire Hydrants	133	4	0	0	137	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	77
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	60

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	273,575	280,209	1
Total Sewage Operating Revenues	273,575	280,209	
Other Operating Revenues			
Customer Forfeited Discounts (631)	2,334	2,788	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	830	81	5
Miscellaneous Operating Revenues (635)	0	0	6
Total Other Operating Revenues	3,164	2,869	
Total Operating Revenues	276,739	283,078	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	98,752	93,954	7
Maintenance Expenses (831-834)	0	1,804	8
Customer Accounting & Collection Expenses (840-843)	16,837	15,699	9
Administrative and General Expenses (850-857)	66,684	57,681	10
Total Operation and Maintenance Expenses	182,273	169,138	
Other Operating Expenses			
Depreciation Expense (403)	44,982	39,938	11
Amortization Expense (404)		0	12
Taxes (408)	4,425	4,415	13
Total Other Operating Expenses	49,407	44,353	
Total Operating Expenses	231,680	213,491	
NET OPERATING INCOME	45,059	69,587	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	655	20,722	174,292	5
Commercial Revenues (622.2)	116	10,718	70,313	6
Industrial Revenues (622.3)	9	1,132	7,817	7
Revenues from Public Authorities (622.4)	13	1,348	8,204	8
Total Measured Service to General Customers (622)	793	33,920	260,626	
Service to Other Systems (624)	4	882	12,949	9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	797	34,802	273,575	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	2,334	2
Other (specify):		
Total Customer Forfeited Discounts (631)	2,334	
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):		
MISCELLANEOUS	830	5
Total Rent from Sewerage Property (634)	830	
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)	33,144	31,375	1
Power and Fuel for Pumping (821)	39,567	34,525	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	10,490	11,327	7
Other Operating Supplies and Expenses (827)	3,043	5,195	8
Transportation Expenses (828)	12,508	11,532	9
Rents (829)		0	10
Total Operation Expenses	98,752	93,954	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		1,100	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)		704	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	0	1,804	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	14,913	13,721	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,924	1,978	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	16,837	15,699	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	2,372	1,252	20
Outside Services Employed (852)	47,595	39,664	21
Insurance Expense (853)	3,625	4,274	22
Employees Pensions and Benefits (854)	9,520	10,475	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	3,572	2,016	25
Rents (857)		0	26
Total Administrative and General Expenses	66,684	57,681	
Total Operation and Maintenance Expenses	182,273	169,138	

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		3,736	3,736	1
Local and School Tax Equivalent on Meters Charged by Water Department		506	497	2
PSC Remainder Assessment		183	182	3
Other (specify): NONE			0	4
Total tax expense		4,425	4,415	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	30,814				30,814	6
Collecting Mains and Accessories (313)	218,921	15,695			234,616	7
Interceptor Mains and Accessories (314)	54,961	228,745			283,706	8
Force Mains (315)	76,844				76,844	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	381,540	244,440	0	0	625,980	
COLLECTION SYSTEM PUMPING INSTALLAT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	160,840				160,840	12
Receiving Wells (322)	23,116				23,116	13
Electric Pumping Equipment (323)	155,052				155,052	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	10,976	656			11,632	16
Total Collection System Pumping Installation:	349,984	656	0	0	350,640	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	54,199	5,000			59,199	17
Structures and Improvements (331)	139,910	70,421			210,331	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	73,866	5,634			79,500	20
Secondary Treatment Equipment (334)	160,852				160,852	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	6,111				6,111	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	74,041				74,041	25
Flow Metering and Monitoring Equipment (339)	19,911				19,911	26
Outfall Sewer Pipes (340)	121,633				121,633	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	650,523	81,055	0	0	731,578	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,382,047	326,151	0	0	1,708,198	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	34,063				34,063	34
Other General Equipment (379)	27,233				27,233	35
Other Tangible Property (390)	0				0	36
Total General Plant	61,296	0	0	0	61,296	
Total utility plant in service directly assignable	1,443,343	326,151	0	0	1,769,494	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,443,343	326,151	0	0	1,769,494	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	438,693	22,113			460,806	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	79,685				79,685	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	518,378	22,113	0	0	540,491	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	402,820				402,820	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	129,611				129,611	20
Secondary Treatment Equipment (334)	498,762				498,762	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	18,948				18,948	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	229,582				229,582	25
Flow Metering and Monitoring Equipment (339)	82,444				82,444	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	1,362,167	0	0	0	1,362,167	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,880,545	22,113	0	0	1,902,658	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,880,545	22,113	0	0	1,902,658	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	1,880,545	22,113	0	0	1,902,658	

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)	
3.000	113				113	1
6.000	3,199				3,199	2
8.000	21,904	1,998			23,902	3
10.000	2,538				2,538	4
12.000	7,569				7,569	5
15.000	4,150				4,150	6
16.000	700				700	7
18.000	41,560	3,951	3,951		41,560	8
Total Utility	81,733	5,949	3,951	0	83,731	