



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: CASSVILLE WATER & SEWER UTILITY

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Principal Office: 100 WEST AMELIA STREET  
CASSVILLE, WI 53806-0171

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For the Year Ended: DECEMBER 31, 2006

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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.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CASSVILE WATER & SEWER UTILITY

**Utility Address:** 100 WEST AMELIA STREET  
CASSVILLE, WI 53806-0171

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS MARLENE ESSER

**Title:** CLERK/TREASURER

**Office Address:**

100 WEST AMELIA STREET  
P.O. BOX 171  
CASSVILLE, WI 53806-0171

**Telephone:** (608) 725 - 5180

**Fax Number:** (608) 725 - 2192

**E-mail Address:** N/A

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

**Name:** BRENT NELSON

**Title:** STAFF ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** bnelson@johnsonblock.com

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

**Name:** MR STEVE BECWAR

**Title:** CHAIRMAN

**Office Address:**

100 WEST AMELIA STREET  
P.O. BOX 171  
CASSVILLE, WI 53806-0171

**Telephone:** (608) 725 - 5180

**Fax Number:** (608) 725 - 2192

**E-mail Address:** N/A

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** ALAN BREY

**Title:** SHAREHOLDER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** abrey@johnsonblock.com

**Date of most recent audit report:** 2/2/2006

**Period covered by most recent audit:** 1/1/05-12/31/05

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

**Name:** MR MARK BARTELS

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

100 WEST AMELIA STREET  
P.O. BOX 171  
CASSVILLE, WI 53806-0171

**Telephone:** (608) 725 - 5180

**Fax Number:** (608) 725 - 2192

**E-mail Address:** N/A

**Name of utility commission/committee:** CASSVILLE WATER & SEWER UTILITY

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

MR STEVE BECWAR, CHAIRMAN  
MR TERRY ROE  
MR KEVIN WILLIAMS

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

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

**Date of Ordinance:**

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	278,459	291,140	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	161,162	146,468	2
Depreciation Expense (403)	58,940	58,991	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,908	27,756	5
<b>Total Operating Expenses</b>	<b>248,010</b>	<b>233,215</b>	
<b>Net Operating Income</b>	<b>30,449</b>	<b>57,925</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>30,449</b>	<b>57,925</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,678	9,178	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>10,678</b>	<b>9,178</b>	
<b>Total Income</b>	<b>41,127</b>	<b>67,103</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,468)	(13,468)	11
Other Income Deductions (426)	11,151	11,152	12
<b>Total Miscellaneous Income Deductions</b>	<b>(2,317)</b>	<b>(2,316)</b>	
<b>Income Before Interest Charges</b>	<b>43,444</b>	<b>69,419</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	29,284	29,754	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>29,284</b>	<b>29,754</b>	
<b>Net Income</b>	<b>14,160</b>	<b>39,665</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	721,105	681,440	19
Balance Transferred from Income (433)	14,160	39,665	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>735,265</b>	<b>721,105</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	278,459		278,459	1
<b>Total (Acct. 400):</b>	<b>278,459</b>	<b>0</b>	<b>278,459</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	161,162		161,162	2
<b>Total (Acct. 401):</b>	<b>161,162</b>	<b>0</b>	<b>161,162</b>	
<b>Depreciation Expense (403):</b>				
Derived	58,940		58,940	3
<b>Total (Acct. 403):</b>	<b>58,940</b>	<b>0</b>	<b>58,940</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	27,908		27,908	5
<b>Total (Acct. 408):</b>	<b>27,908</b>	<b>0</b>	<b>27,908</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>30,449</b>	<b>0</b>	<b>30,449</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	10,678	0	10,678	10
<b>Total (Acct. 419):</b>	<b>10,678</b>	<b>0</b>	<b>10,678</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

### INCOME STATEMENT ACCOUNT DETAILS

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)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Sewer	[REDACTED]		0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>10,678</b>	<b>0</b>	<b>10,678</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(13,468)	[REDACTED]	(13,468) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(13,468)</b>	<b>0</b>	<b>(13,468)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	4,506	4,506 16
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	6,645	6,645 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>11,151</b>	<b>11,151</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,468)</b>	<b>11,151</b>	<b>(2,317)</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	29,284	[REDACTED]	29,284 19
<b>Total (Acct. 427):</b>	<b>29,284</b>	<b>0</b>	<b>29,284</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	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	[REDACTED]	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>29,284</b>	<b>0</b>	<b>29,284</b>
<b>NET INCOME:</b>	<b>25,311</b>	<b>(11,151)</b>	<b>14,160</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	144,946	576,159	721,105 25
<b>Total (Acct. 216):</b>	<b>144,946</b>	<b>576,159</b>	<b>721,105</b>
<b>Balance Transferred from Income (433):</b>			
Derived	25,311	(11,151)	14,160 26
<b>Total (Acct. 433):</b>	<b>25,311</b>	<b>(11,151)</b>	<b>14,160</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>170,257</b>	<b>565,008</b>	<b>735,265</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 and 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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	131,825	0	146,634	0	<b>278,459</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,108				<b>1,108</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>130,717</b>	<b>0</b>	<b>146,634</b>	<b>0</b>	<b>277,351</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,686,373	2,698,337	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	983,550	1,014,347	2
<b>Net Utility Plant</b>	<b>1,702,823</b>	<b>1,683,990</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	62,694	32,242	8
Temporary Cash Investments (132)	102,345	115,935	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,709	50,030	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	56,492	55,255	14
Materials and Supplies (150)	2,525	2,525	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>270,765</b>	<b>255,987</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,973,588</b>	<b>1,939,977</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)	280,208	280,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	735,265	721,105	23
<b>Total Proprietary Capital</b>	<b>1,015,473</b>	<b>1,001,313</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	175,279	196,793	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	472,222	436,535	26
<b>Total Long-Term Debt</b>	<b>647,501</b>	<b>633,328</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,238		28
Payables to Municipality (233)	4,260	4,370	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,905	22,905	31
Interest Accrued (237)	16,259	15,548	32
Other Current and Accrued Liabilities (238)	7,517	6,610	33
<b>Total Current and Accrued Liabilities</b>	<b>68,179</b>	<b>49,433</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	242,435	255,903	36
<b>Total Deferred Credits</b>	<b>242,435</b>	<b>255,903</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>1,973,588</b>	<b>1,939,977</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	1,050,637	1,647,700	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 (100.1)	693,595	1,109,911	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	282,732	600,135	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>976,327</b>	<b>1,710,046</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 (110.1)	201,478	464,213	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	105,382	212,477	0	0	12
<b>Total Accumulated Provision</b>	<b>306,860</b>	<b>676,690</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>669,467</b>	<b>1,033,356</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	277,952	429,687			<b>707,639</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,882	38,058			<b>58,940</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,332	(1,332)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	658				<b>658</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>22,872</b>	<b>36,726</b>	<b>0</b>	<b>0</b>	<b>59,598</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	81,883	2,200			<b>84,083</b>	<b>18</b>
Cost of removal	17,463				<b>17,463</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>99,346</b>	<b>2,200</b>	<b>0</b>	<b>0</b>	<b>101,546</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>201,478</b>	<b>464,213</b>	<b>0</b>	<b>0</b>	<b>665,691</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	100,876	205,832			<b>306,708</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	4,506	6,645			<b>11,151</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</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>4,506</b>	<b>6,645</b>	<b>0</b>	<b>0</b>	<b>11,151</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>105,382</b>	<b>212,477</b>	<b>0</b>	<b>0</b>	<b>317,859</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**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	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	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 for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,525	2,525
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>2,525</u>	<u>2,525</u>

**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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**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	280,208	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>280,208</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWERAGE SYSTEM REV BONDS SERIES 199	06/23/1993	05/01/2013	3.80%	175,279	1
<b>Total Bonds (Account 221):</b>				<b>175,279</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>Other Long-Term Debt (224)</b>					
BADGER STATE BANK - WATER	09/09/2003	09/09/2013	4.75%	112,065	<b>1</b>
STATE TRUST FUND	03/15/2003	03/15/2023	5.00%	300,157	<b>2</b>
BADGER STATE BANK - SEWER	05/18/2006	05/18/2007	4.60%	60,000	<b>3</b>
<b>Total for Account 224</b>				<b><u>472,222</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
<b>Accruals:</b>		
Charged water department expense	24,884	2
Charged electric department expense		3
Charged sewer department expense	3,024	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>27,908</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	22,905	6
Social Security taxes	4,769	7
PSC Remainder Assessment	234	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>27,908</b>	
<b>Balance end of year</b>	<b>22,905</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

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>					
CLEAN WATER FUND	1,245	6,924	7,060	1,109	1
<b>Subtotal</b>	<b>1,245</b>	<b>6,924</b>	<b>7,060</b>	<b>1,109</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
BADGER STATE BANK - WATER	1,984	5,742	5,952	1,774	3
STATE TRUST FUND	12,319	15,123	15,561	11,881	4
BADGER STATE BANK - SEWER		1,495		1,495	5
<b>Subtotal</b>	<b>14,303</b>	<b>22,360</b>	<b>21,513</b>	<b>15,150</b>	
<b>Notes Payable (231)</b>					
NONE	0	0		0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,548</b>	<b>29,284</b>	<b>28,573</b>	<b>16,259</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	17,333	5
Electric		6
Sewer (Regulated)	29,376	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>46,709</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - TAX ROLL ITEMS	1,550	12
DUE FROM GENERAL - PRIOR YEAR AMOUNTS	54,942	13
<b>Total (Acct. 145):</b>	<b>56,492</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL - INSURANCE	4,260	17
<b>Total (Acct. 233):</b>	<b>4,260</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	242,435	18
NONE		19
<b>Total (Acct. 253):</b>	<b>242,435</b>	

**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 (100.1)	730,750	0	1,078,738	0	1,809,488	1
Materials and Supplies	2,525	0	0	0	2,525	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	239,715	0	446,950	0	686,665	4
Customer Advances for Construction					0	5
Regulatory Liability	79,480	0	169,689	0	249,169	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>414,080</b>	<b>0</b>	<b>462,099</b>	<b>0</b>	<b>876,179</b>	
Net Operating Income	20,208	0	10,241	0	30,449	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.88%	N/A	2.22%	N/A	3.48%	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### 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	1
Electric		2
Gas		3
Sewer	1	4

**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	81,628	0	174,275	0	255,903	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	4,296	0	9,172	0	13,468	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>77,332</b>	<b>0</b>	<b>165,103</b>	<b>0</b>	<b>242,435</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

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.

Done.

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### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 7, 2007

Village Board  
Village of Cassville  
Cassville, Wisconsin 53806

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cassville Water and Sewer Utility as of December 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Cassville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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**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)	129,262	134,074	1
<b>Total Sales of Water</b>	<b>129,262</b>	<b>134,074</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	309	300	2
Other Water Revenues (474)	2,254	1,926	3
<b>Total Other Operating Revenues</b>	<b>2,563</b>	<b>2,226</b>	
<b>Total Operating Revenues</b>	<b>131,825</b>	<b>136,300</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	42,781	44,231	4
General Operating Expenses (680-690)	23,070	21,716	5
<b>Total Operation and Maintenance Expenses</b>	<b>65,851</b>	<b>65,947</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	20,882	22,037	6
Amortization Expense (404)		0	7
Taxes (408)	24,884	24,834	8
<b>Total Other Operating Expenses</b>	<b>45,766</b>	<b>46,871</b>	
<b>Total Operating Expenses</b>	<b>111,617</b>	<b>112,818</b>	
<b>NET OPERATING INCOME</b>	<b>20,208</b>	<b>23,482</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 (either Account 461 or Account 464).
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				1
Commercial				2
Industrial				3
<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	424	15,373	56,254	4
Commercial	54	3,348	11,433	5
Industrial	6	5,245	9,762	6
<b>Total Metered Sales to General Customers (461)</b>	<b>484</b>	<b>23,966</b>	<b>77,449</b>	
Private Fire Protection Service (462)	3		2,008	7
Public Fire Protection Service (463)	1		47,062	8
Other Sales to Public Authorities (464)	13	1,609	2,743	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>501</b>	<b>25,575</b>	<b>129,262</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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 (usually per rate schedule F-1 or Fd-1)	47,062	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,062</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	309	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>309</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,108	7
<b>Other (specify):</b> MISCELLANEOUS	1,146	8
<b>Total Other Water Revenues (474)</b>	<b>2,254</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	26,174	25,699	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,556	5,075	3
Chemicals (630)	1,775	1,234	4
Supplies and Expenses (640)	5,196	5,916	5
Repairs of Water Plant (650)	2,726	5,538	6
Transportation Expenses (660)	1,354	769	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>42,781</b>	<b>44,231</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	4,737	4,385	8
Office Supplies and Expenses (681)	2,308	1,978	9
Outside Services Employed (682)	4,623	4,628	10
Insurance Expense (684)	2,014	2,066	11
Employees Pensions and Benefits (686)	6,766	6,522	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,622	2,137	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>23,070</b>	<b>21,716</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>65,851</b>	<b>65,947</b>	

### 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		22,905	22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		548	511	2
<b>Net property tax equivalent</b>		<b>22,357</b>	<b>22,394</b>	
Social Security		2,410	2,326	3
PSC Remainder Assessment		117	114	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>24,884</b>	<b>24,834</b>	

### 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			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.235500				3
County tax rate	mills		4.961438				4
Local tax rate	mills		8.384460				5
School tax rate	mills		13.591966				6
Voc. school tax rate	mills		2.351189				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.524553</b>				<b>10</b>
Less: state credit	mills		2.076947				11
<b>Net tax rate</b>	mills		<b>27.447606</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.384460</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.943155</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.327615</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.524553</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.823979</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.447606</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.616254</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,050,637	1,050,637				22
Materials & Supplies	\$	2,525	2,525				23
<b>Subtotal</b>	\$	<b>1,053,162</b>	<b>1,053,162</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,053,162</b>	<b>1,053,162</b>				<b>26</b>
Assessment Ratio	dec.		0.745700				27
<b>Assessed Value</b>	\$	<b>785,343</b>	<b>785,343</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.616254</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>17,762</b>	<b>17,762</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	22,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>22,905</b>					<b>34</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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,782		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	137,922		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	27,288		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>170,992</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,464		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,680		20
<b>Total Pumping Plant</b>	<b>148,802</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,931		23
<b>Total Water Treatment Plant</b>	<b>11,931</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			5,782	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	51,478		86,444	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,288	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>51,478</b>	<b>0</b>	<b>119,514</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,464	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	25,355		42,303	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,680	20
<b>Total Pumping Plant</b>	<b>25,355</b>	<b>0</b>	<b>123,447</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,931	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,931</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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	65,118		26
Transmission and Distribution Mains (343)	208,281		27
Fire Mains (344)	0		28
Services (345)	36,655		29
Meters (346)	47,859	5,991	30
Hydrants (348)	40,486	1,582	31
Other Transmission and Distribution Plant (349)	932		32
<b>Total Transmission and Distribution Plant</b>	<b>399,454</b>	<b>7,573</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	374		35
Computer Equipment (372.1)	4,129		36
Transportation Equipment (373)	18,480		37
Other General Equipment (379)	13,743		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>36,726</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>767,905</b>	<b>7,573</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>767,905</b>	<b>7,573</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			123 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			65,118 26
Transmission and Distribution Mains (343)			208,281 27
Fire Mains (344)			0 28
Services (345)			36,655 29
Meters (346)	4,800		49,050 30
Hydrants (348)	250		41,818 31
Other Transmission and Distribution Plant (349)			932 32
<b>Total Transmission and Distribution Plant</b>	<b>5,050</b>	<b>0</b>	<b>401,977</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			374 35
Computer Equipment (372.1)			4,129 36
Transportation Equipment (373)			18,480 37
Other General Equipment (379)			13,743 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>36,726</b>
<b>Total utility plant in service directly assignable</b>	<b>81,883</b>	<b>0</b>	<b>693,595</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>81,883</b>	<b>0</b>	<b>693,595</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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	216,877		27
Fire Mains (344)	0		28
Services (345)	34,025		29
Meters (346)	0		30
Hydrants (348)	31,830		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>282,732</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>282,732</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>282,732</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			216,877 27
Fire Mains (344)			0 28
Services (345)			34,025 29
Meters (346)			0 30
Hydrants (348)			31,830 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>282,732</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>282,732</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>282,732</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			6,200	<b>6,200</b>	1
February			3,072	<b>3,072</b>	2
March			3,191	<b>3,191</b>	3
April			3,259	<b>3,259</b>	4
May			3,731	<b>3,731</b>	5
June			3,325	<b>3,325</b>	6
July			4,041	<b>4,041</b>	7
August			3,803	<b>3,803</b>	8
September			2,903	<b>2,903</b>	9
October			2,895	<b>2,895</b>	10
November			2,955	<b>2,955</b>	11
December			3,654	<b>3,654</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>43,029</b>	<b>43,029</b>	
Less: Water sold				25,575	13
Volume pumped but not sold				<b>17,454</b>	14
Volume sold as a percent of volume pumped				<b>59%</b>	15
Volume used for water production, water quality and system maintenance				988	16
Volume related to equipment/system malfunction				4,623	17
Non-utility volume NOT included in water sales				267	18
Total volume not sold but accounted for				<b>5,878</b>	19
Volume pumped but unaccounted for				<b>11,576</b>	20
Percent of water lost				<b>27%</b>	21
If more than 25%, indicate causes: Large water leak.					22
If more than 25%, state what action has been taken to reduce water loss: The Water Utility is attempting to locate and repair leaks in a more efficient manner.					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				254	24
Date of maximum: 1/10/2006					25
Cause of maximum: Water leak.					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				43	27
Date of minimum: 9/17/2006					28
Total KWH used for pumping for the year				51,900	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**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)
WELL # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes

1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 3			1
Location	1013 W. AMELIA STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1989			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	650			8
Pump Motor or Standby Engine Mfr	G.E.			9 10
Year Installed	1989			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## 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	# 3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1970		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	169		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### 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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,114	0	0	0	6,114	1
M	D	6.000	16,577	0	0	0	16,577	2
P	D	6.000	2,636	0	0	0	2,636	3
M	D	8.000	11,541	0	0	0	11,541	4
P	D	8.000	1,553	0	0	0	1,553	5
M	D	10.000	996	0	0	0	996	6
<b>Total Within Municipality</b>			<b>39,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,417</b>	
<b>Total Utility</b>			<b>39,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,417</b>	

### 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	450	0	0	0	450	21	1
P	0.750	1	0	0	0	1		2
M	1.000	3	0	0	0	3	1	3
M	1.500	5	0	0	0	5		4
M	2.000	4	0	0	0	4		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464</b>	<b>22</b>	

### 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.

#### 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	438	60	64	1	<b>435</b>	64	1
0.750	17	0	1	2	<b>18</b>	1	2
1.000	7	0	0	(1)	<b>6</b>	0	3
1.500	10	0	0	0	<b>10</b>	0	4
2.000	3	0	0	0	<b>3</b>	0	5
3.000	1	0	0	0	<b>1</b>	0	6
4.000	1	0	0	0	<b>1</b>	0	7
<b>Total:</b>	<b>477</b>	<b>60</b>	<b>65</b>	<b>2</b>	<b>474</b>	<b>65</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	387	35	0	0	0	13	<b>435</b>	1
0.750	3	10	2	1	0	2	<b>18</b>	2
1.000	3	3	0	0	0	0	<b>6</b>	3
1.500	0	3	2	1	0	4	<b>10</b>	4
2.000	0	1	1	1	0	0	<b>3</b>	5
3.000	0	0	0	1	0	0	<b>1</b>	6
4.000	0	0	1	0	0	0	<b>1</b>	7
<b>Total:</b>	<b>393</b>	<b>52</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>19</b>	<b>474</b>	

### 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	72	1	1		72	2
<b>Total Fire Hydrants</b>	<b>72</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>72</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	72
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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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 30%, but not less \$2,000, please explain.

a/c 650 - In the prior year, the Utility paid \$2,360 to repair water leaks.

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

a/c 314 - The Utility abandoned Well #1.

a/c 325 - The Utility removed the equipment at Well #1 as part of the well abandonment.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments were made to reflect detailed review of meters performed by Utility personnel.

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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**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)	146,060	154,318	1
<b>Total Sewage Operating Revenues</b>	<b>146,060</b>	<b>154,318</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	574	522	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>574</b>	<b>522</b>	
<b>Total Operating Revenues</b>	<b>146,634</b>	<b>154,840</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	70,573	54,408	8
Maintenance Expenses (831-834)	3,593	5,428	9
Customer Accounting & Collection Expenses (840-843)	721	316	10
Administrative and General Expenses (850-857)	20,424	20,369	11
<b>Total Operation and Maintenance Expenses</b>	<b>95,311</b>	<b>80,521</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	38,058	36,954	12
Amortization Expense (404)		0	13
Taxes (408)	3,024	2,922	14
<b>Total Other Operating Expenses</b>	<b>41,082</b>	<b>39,876</b>	
<b>Total Operating Expenses</b>	<b>136,393</b>	<b>120,397</b>	
<b>NET OPERATING INCOME</b>	<b>10,241</b>	<b>34,443</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	62	2,852	16,068	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>62</b>	<b>2,852</b>	<b>16,068</b>	
Measured Service to General Customers (622)				
Residential Revenues	424	12,427	89,750	5
Commercial Revenues	54	3,344	17,116	6
Industrial Revenues	6	3,639	15,943	7
Revenues from Public Authorities	13	1,548	2,789	8
<b>Total Measured Service to General Customers (622)</b>	<b>497</b>	<b>20,958</b>	<b>125,598</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	2	238	4,394	11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>561</b>	<b>24,048</b>	<b>146,060</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)
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NONE

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	574	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>574</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>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## 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)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	25,964	25,639	1
Power and Fuel for Pumping (821)	14,718	15,568	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)		0	7
Other Operating Supplies and Expenses (827)	28,537	12,432	8
Transportation Expenses (828)	1,354	769	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>70,573</b>	<b>54,408</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	426	3,512	11
Maintenance of Collection System Pumping Equipment (832)	675	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,492	1,916	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
<b>Total Maintenance Expenses</b>	<b>3,593</b>	<b>5,428</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)		0	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	721	316	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>721</b>	<b>316</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	4,737	4,385	19
Office Supplies and Expenses (851)	1,777	1,505	20
Outside Services Employed (852)	2,067	1,623	21
Insurance Expense (853)	2,246	2,304	22
Employees Pensions and Benefits (854)	6,766	6,522	23

### 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)	934	949	<b>24</b>
Miscellaneous General Expenses (856)	1,897	3,081	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>20,424</b>	<b>20,369</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>95,311</b>	<b>80,521</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		2,358	2,297	1
Local and School Tax Equivalent on Meters Charged by Water Department		548	511	2
PSC Remainder Assessment		118	114	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b><u>3,024</u></b>	<b><u>2,922</u></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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	16,431		6
Collecting Mains and Accessories (313)	162,992		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	13,227		9
Other Collecting System Equipment (316)	543		10
<b>Total Collection System</b>	<b>193,193</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	121,720		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	95,537		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>217,257</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	38,245		17
Structures and Improvements (331)	116,592		18
Preliminary Treatment Equipment (332)	21,660		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	65,715		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	49,931		23
Sludge Treatment and Disposal Equipment (337)	56,267		24
Plant Site Piping (338)	61,448		25
Flow Metering and Monitoring Equipment (339)	7,969		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			16,431 6
Collecting Mains and Accessories (313)			162,992 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			13,227 9
Other Collecting System Equipment (316)			543 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>193,193</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			121,720 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			95,537 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>217,257</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			38,245 17
Structures and Improvements (331)			116,592 18
Preliminary Treatment Equipment (332)			21,660 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			65,715 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			49,931 23
Sludge Treatment and Disposal Equipment (337)			56,267 24
Plant Site Piping (338)			61,448 25
Flow Metering and Monitoring Equipment (339)			7,969 26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	1,500		27
Other Treatment and Disposal Plant Equipment (341)	87,304	24,550	28
<b>Total Treatment and Disposal Plant</b>	<b>506,631</b>	<b>24,550</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,108	39,996	30
Office Furniture and Equipment (372)	1,373		31
Computer Equipment (372.1)	4,130		32
Transportation Equipment (373)	18,480		33
Other General Equipment (379)	29,393		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>130,484</b>	<b>39,996</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,047,565</b>	<b>64,546</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,047,565</b>	<b>64,546</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			1,500 27
Other Treatment and Disposal Plant Equipment (341)	2,200		109,654 28
<b>Total Treatment and Disposal Plant</b>	<b>2,200</b>	<b>0</b>	<b>528,981</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			117,104 30
Office Furniture and Equipment (372)			1,373 31
Computer Equipment (372.1)			4,130 32
Transportation Equipment (373)			18,480 33
Other General Equipment (379)			29,393 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>170,480</b>
<b>Total utility plant in service directly assignable</b>	<b>2,200</b>	<b>0</b>	<b>1,109,911</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>2,200</b>	<b>0</b>	<b>1,109,911</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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	64,428		6
Collecting Mains and Accessories (313)	535,707		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>600,135</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			64,428 6
Collecting Mains and Accessories (313)			535,707 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>600,135</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>600,135</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>600,135</b>	<b>0</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>600,135</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>600,135</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)	1
Sewer	4.000	719	0	0	0	719	0	
<b>Total Utility</b>		<b>719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>719</b>	<b>0</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)	
4.000	945	0	0	0	<b>945</b>	<b>1</b>
6.000	604	0	0	0	<b>604</b>	<b>2</b>
8.000	33,189	0	0	0	<b>33,189</b>	<b>3</b>
10.000	4,163	0	0	0	<b>4,163</b>	<b>4</b>
12.000	2,632	0	0	0	<b>2,632</b>	<b>5</b>
<b>Total Utility</b>	<b>41,533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,533</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-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.

a/c 831 - In the prior year, the Utility paid \$2,250 to repair sewer main leaks.

a/c 827 - The Utility paid for additional sludge hauling as part of reinforcing the walls at the wastewater treatment plant.

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### Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

a/c 341 - The Utility paid \$12,128 for a new diversion box and \$12,422 for a new pump and two new valves.

a/c 371 - The Utility paid \$39,996 to reinforce the walls at the wastewater treatment plant.

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