



3014 (02-05-09)

ANNUAL REPORT

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Principal Office: 118 CENTER STREET
AMERY, WI 54001-1096

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 DARCY LONG of
(Person responsible for accounts)

AMERY MUNICIPAL JOINT WATER AND SEWER, 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) 04/12/2010
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Utility Address: 118 CENTER STREET
AMERY, WI 54001-1096

When was utility organized? 2/1/1929

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DARCY LONG

Title: CITY ADMINISTRATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

Email Address: amerycit@spacestar.net

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

Name: THOMAS G. KORTAS, CPA

Title: MANAGER

Office Address: LARSONALLEN, LLP

2424 MONETARY BLVD, SUITE 205
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: tkortas@larsonallen.com

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

Name: DIANE TAXDAHL

Title: CHAIRMAN

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number:

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: THOMAS G. KORTAS, CPA

Title: MANAGER

Office Address: LARSONALLEN, LLP

2424 MONETARY BLVD, SUITE 205
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: tkortas@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/1/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR ALLAN MCARTY

Title: UTILITY SUPERINTENDENT

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

Email Address:

Name: MR KEN BAILLARGEON

Title: W.W.T.P. OPERATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

Email Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- JACK ROGERS, MEMBER
- KRIS STROHBUSCH, MEMBER
- DIANE TAXDAHL, CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 1/1/2000

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	984,207	975,043	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	609,975	644,126	2
Depreciation Expense (403)	177,442	176,033	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	93,900	88,994	5
Total Operating Expenses	881,317	909,153	
Net Operating Income	102,890	65,890	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	102,890	65,890	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,711	15,911	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	16,711	15,911	
Total Income	119,601	81,801	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,417)	(29,417)	12
Other Income Deductions (426)	66,301	65,784	13
Total Miscellaneous Income Deductions	36,884	36,367	
Income Before Interest Charges	82,717	45,434	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,604	41,471	14
Amortization of Debt Discount and Expense (428)	1,047	1,101	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	29,360	30,875	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	61,011	73,447	
Net Income	21,706	(28,013)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,223,670	3,256,883	20
Balance Transferred from Income (433)	21,706	(28,013)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	(124)	5,200	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,245,500	3,223,670	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	984,207	0	984,207	1
Total (Acct. 400):	984,207	0	984,207	
Operation and Maintenance Expense (401-402):				
Derived	609,975	0	609,975	2
Total (Acct. 401-402):	609,975	0	609,975	
Depreciation Expense (403):				
Derived	177,442	0	177,442	3
Total (Acct. 403):	177,442	0	177,442	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	93,900	0	93,900	5
Total (Acct. 408):	93,900	0	93,900	
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:	102,890	0	102,890	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	16,711		16,711	11
Total (Acct. 419):	16,711	0	16,711	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
Contributed Plant - Sewer			0	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	16,711	0	16,711	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(29,417)	0	(29,417)	15
NONE			0	16
Total (Acct. 425):	(29,417)	0	(29,417)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,776	28,776	17
Depreciation Expense on Contributed Plant - Sewer	0	37,525	37,525	18
NONE			0	19
Total (Acct. 426):	0	66,301	66,301	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,417)	66,301	36,884	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	30,604	0	30,604	20
Total (Acct. 427):	30,604	0	30,604	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,047		1,047	21
Total (Acct. 428):	1,047	0	1,047	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	29,360	0	29,360	23
Total (Acct. 430):	29,360	0	29,360	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	61,011	0	61,011	
NET INCOME:	88,007	(66,301)	21,706	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	831,167	2,392,503	3,223,670	26
Total (Acct. 216):	831,167	2,392,503	3,223,670	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	88,007	(66,301)	21,706	27
Total (Acct. 433):	88,007	(66,301)	21,706	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
2008 AUDIT ADJUSTMENTS	(124)		(124)	29
Total (Acct. 435)--Debit:	(124)	0	(124)	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	919,298	2,326,202	3,245,500	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	391,311	0	592,896	0	984,207	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,620				2,620	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	388,691	0	592,896	0	981,587	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	80,674	0	80,674	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	130,778	0	130,778	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	211,452	0	211,452	

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	1.9	1
Electric		2
Gas		3
Sewer	2.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	8,958,422	8,929,118	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,372,873	3,136,680	2
Net Utility Plant	5,585,549	5,792,438	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	92,744	92,744	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	205,025	200,644	9
Total Other Property and Investments	297,769	293,388	
CURRENT AND ACCRUED ASSETS			
Cash (131)	223,382	200,107	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	136,369	156,714	14
Customer Accounts Receivable (142)	233,081	228,979	15
Other Accounts Receivable (143)	3,929	4,144	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	48,692	35,417	18
Plant Materials and Operating Supplies (154)	30,868	30,613	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	8,297	6,045	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	684,618	662,019	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,181	4,228	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	3,181	4,228	
Total Assets and Other Debits	6,571,117	6,752,073	

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)	1,130,366	1,130,366	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,245,500	3,223,670	35
Total Proprietary Capital	4,375,866	4,354,036	
LONG-TERM DEBT			
Bonds (221)	932,876	1,071,918	36
Advances from Municipality (223)	755,000	796,000	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,687,876	1,867,918	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	11,650	11,003	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	12,249	13,859	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	71,635	63,999	46
Total Current and Accrued Liabilities	95,534	88,861	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	411,841	441,258	49
Total Deferred Credits	411,841	441,258	
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	6,571,117	6,752,073	

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	4,035,932	4,893,186	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)	2,604,710	3,191,738	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,447,549	1,714,425	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	4,052,259	4,906,163	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)	811,571	1,511,189	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	403,398	646,715	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,214,969	2,157,904	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,837,290	2,748,259	0	0	

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	756,514	1,396,354			2,152,868	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,218	118,224			177,442	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,389	(3,389)			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	62,607	114,835	0	0	177,442	16
Debits during year						17
Book cost of plant retired	7,550	0			7,550	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,550	0	0	0	7,550	25
Balance end of year (111.1)	811,571	1,511,189	0	0	2,322,760	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	374,622	609,190			983,812	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,776	37,525			66,301	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	28,776	37,525	0	0	66,301	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	403,398	646,715	0	0	1,050,113	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		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)	27,535	27,082	2
Sewer utility (154)	3,333	3,531	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	30,868	30,613	

**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)				
\$969,000 G.O. PROMISSORY NOTES SERIES 2003A	1,047	428	3,181	1
Total			3,181	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,130,366	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,130,366</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)	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.17%	796,507	1
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.20%	136,369	2
Total Bonds (Account 221):				932,876	

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)					
SERIES 2003 A \$969,000 G.O. PROM. NOTE	08/20/2003	06/01/2013	3.64%	755,000	1
Total for Account 223				755,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	81,936	2
Charged electric department expense		3
Charged sewer department expense	11,964	4
Other (explain):		
NONE		5
Total Accruals and other credits	93,900	
Taxes paid during year:		
County, state and local taxes	77,803	6
Social Security taxes	15,278	7
PSC Remainder Assessment	819	8
Other (explain):		
NONE		9
Total payments and other debits	93,900	
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)					
Sewage Revenue Bonds Series 1995A	1,658	4,434	4,650	1,442	1
Sewage Revenue Bonds Series 1995B	9,781	26,170	27,439	8,512	2
Subtotal	11,439	30,604	32,089	9,954	
Advances from Municipality (223)					
SERIES 2003A G.O. PROMISSORY NOTE	2,420	29,360	29,485	2,295	3
Subtotal	2,420	29,360	29,485	2,295	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,859	59,964	61,574	12,249	

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 - SEWER	92,744	2
Total (Acct. 124):	92,744	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
EQUIPMENT REPLACEMENT INVESTMENTS - SEWER	205,025	5
Total (Acct. 128):	205,025	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
WEST CENTRAL BIOSOLIDS FACILITY	136,369	7
Total (Acct. 141):	136,369	
Customer Accounts Receivable (142):		
Water	91,885	8
Electric		9
Sewer (Regulated)	141,196	10
Other (specify):		
NONE		11
Total (Acct. 142):	233,081	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
AMOUNT DUE FROM CLEAN WATER FUND FOR OVERPAYMENT	2,486	14
OTHER MISCELLANEOUS ITEMS	1,443	15
Total (Acct. 143):	3,929	
Receivables from Municipality (145):		
ITEMS ON TAX ROLL - WATER	14,545	* 16
ITEMS ON TAX ROLL - SEWER	34,147	* 17
Total (Acct. 145):	48,692	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE - WATER	3,319	18
PREPAID INSURANCE - SEWER	4,978	19
Total (Acct. 165):	8,297	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	411,841	26
NONE		27
Total (Acct. 253):	411,841	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

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)	2,596,546	0	3,185,249	0	5,781,795	1
Materials and Supplies	27,308	0	3,432	0	30,740	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	784,042	0	1,453,771	0	2,237,813	4
Customer Advances for Construction					0	5
Regulatory Liability	161,581	0	264,968	0	426,549	6
NONE					0	7
Average Net Rate Base	1,678,231	0	1,469,942	0	3,148,173	
Net Operating Income	75,202	0	27,688	0	102,890	8
Net Operating Income as a percent of						
Average Net Rate Base	4.48%	N/A	1.88%	N/A	3.27%	

**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	167,153	0	274,105	0	441,258	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,143	0	18,274	0	29,417	3
Other (specify):						
NONE					0	4
Balance End of Year	156,010	0	255,831	0	411,841	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	385,994	379,951	1
Total Sales of Water	385,994	379,951	
Other Operating Revenues			
Forfeited Discounts (470)	1,114	685	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	4,203	2,675	5
Total Other Operating Revenues	5,317	3,360	
Total Operating Revenues	391,311	383,311	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	769	213	6
Pumping Expenses (620-625)	19,708	21,202	7
Water Treatment Expenses (630-635)	23,539	21,883	8
Transmission and Distribution Expenses (640-655)	42,253	42,913	9
Customer Accounts Expenses (901-906)	11,157	12,125	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	77,529	75,652	12
Total Operation and Maintenance Expenses	174,955	173,988	
Other Operating Expenses			
Depreciation Expense (403)	59,218	58,487	13
Amortization Expense (404-407)		0	14
Taxes (408)	81,936	76,582	15
Total Other Operating Expenses	141,154	135,069	
Total Operating Expenses	316,109	309,057	
NET OPERATING INCOME	75,202	74,254	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,169	37,451	133,633	5
Commercial (461.2)	180	32,018	69,287	6
Industrial (461.3)	18	12,904	17,579	7
Public Authority (461.4)	17	10,220	17,417	8
Total Metered Sales to General Customers (461)	1,384	92,593	237,916	
Private Fire Protection Service (462)	35		8,304	9
Public Fire Protection Service (463)	1,200		139,774	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,619	92,593	385,994	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	139,774	3
NONE		4
Total Public Fire Protection Service (463)	139,774	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,114	6
Other (specify):		
Total Forfeited Discounts (470)	1,114	
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):		
WATER RECONNECTION FEES AND OTHER MISCELLANEOUS ITEMS	1,583	9
Return on net investment in meters charged to sewer department	2,620	10
Other (specify):		
Total Other Water Revenues (474)	4,203	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	197	213	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	572	0	4
Total Source of Supply Expenses	769	213	
PUMPING EXPENSES			
Operation Labor (620)	1,972	2,984	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	16,947	17,366	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	789	852	9
Total Pumping Expenses	19,708	21,202	
WATER TREATMENT EXPENSES			
Operation Labor (630)	789	852	10
Chemicals (631)	18,773	16,533	11
Operation Supplies and Expenses (632)	3,008	3,461	12
Maintenance of Water Treatment Plant (635)	969	1,037	13
Total Water Treatment Expenses	23,539	21,883	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	13,803	16,035	14
Operation Supplies and Expenses (641)	201	738	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	11,456	13,247	17
Maintenance of Services (652)	5,676	1,373	18
Maintenance of Meters (653)	8,750	8,537	19
Maintenance of Hydrants (654)	1,578	426	20
Maintenance of Other Plant (655)	789	2,557	21
Total Transmission and Distribution Expenses	42,253	42,913	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,233	4,717	22
Accounting and Collecting Labor (902)	5,924	7,408	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	11,157	12,125	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,151	19,821	28
Office Supplies and Expenses (921)	4,244	5,097	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	4,605	4,400	31
Property Insurance (924)	7,325	7,417	32
Injuries and Damages (925)	1,831	1,950	33
Employee Pensions and Benefits (926)	30,190	20,066	* 34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	9,943	9,554	36
Transportation Expenses (933)	823	4,939	37
Maintenance of General Plant (935)	1,417	2,408	38
Total Administrative and General Expenses	77,529	75,652	
Total Operation and Maintenance Expenses	174,955	173,988	

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 25%, but not less \$5,000, please explain.

Employee Pensions and Benefits (926) - Increase due to an increase in health insurance costs and other benefits.

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		77,803	71,352	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,170	1,073	2
Net property tax equivalent		76,633	70,279	
Social Security		4,984	6,003	3
PSC Remainder Assessment		319	300	4
Other (specify): NONE			0	5
Total tax expense		81,936	76,582	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.176783				2
County tax rate	mills		4.547757				3
Local tax rate	mills		8.249883				4
School tax rate	mills		11.888058				5
Voc. school tax rate	mills		1.099687				6
Other tax rate - Local	mills		0.236542				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.198710				9
Less: state credit	mills		1.842968				10
Net tax rate	mills		24.355742				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.249883				12
Combined School Tax Rate	mills		12.987745				13
Other Tax Rate - Local	mills		0.236542				14
Total Local & School Tax	mills		21.474170				15
Total Tax Rate	mills		26.198710				16
Ratio of Local and School Tax to Total	dec.		0.819665				17
Total tax net of state credit	mills		24.355742				18
Net Local and School Tax Rate	mills		19.963553				19
Utility Plant, Jan. 1	\$	4,035,932	4,035,932				20
Materials & Supplies	\$	27,082	27,082				21
Subtotal	\$	4,063,014	4,063,014				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	4,063,014	4,063,014				24
Assessment Ratio	dec.		0.959200				25
Assessed Value	\$	3,897,243	3,897,243				26
Net Local & School Rate	mills		19.963553				27
Tax Equiv. Computed for Current Year	\$	77,803	77,803				28
Tax Equivalent per 1994 PSC Report	\$	42,805					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	77,803					31
Footnotes			*				32

PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Local lake district tax rate.

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)	12,946				12,946	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)	198,218				198,218	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	211,164	0	0	0	211,164	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	167,585				167,585	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	70,916				70,916	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	21,271				21,271	16
Total Pumping Plant	259,772	0	0	0	259,772	
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)	13,455				13,455	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	13,455	0	0	0	13,455	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,413				2,413	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	463,611				463,611	24
Transmission and Distribution Mains (343)	1,192,032				1,192,032	25
Services (345)	148,974				148,974	26
Meters (346)	122,164	8,677	6,550		124,291	27
Hydrants (348)	93,629	5,381	1,000		98,010	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	2,022,823	14,058	7,550	0	2,029,331	
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)	2,845				2,845	33
Transportation Equipment (392)	6,841	9,819			16,660	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	13,983				13,983	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	57,500				57,500	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	81,169	9,819	0	0	90,988	
Total utility plant in service directly assignable	2,588,383	23,877	7,550	0	2,604,710	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,588,383	23,877	7,550	0	2,604,710	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	324,079				324,079	24
Transmission and Distribution Mains (343)	734,685				734,685	25
Services (345)	246,195				246,195	26
Meters (346)	0				0	27
Hydrants (348)	102,726				102,726	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	1,407,685	0	0	0	1,407,685	
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)	39,864				39,864	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	39,864	0	0	0	39,864	
Total utility plant in service directly assignable	1,447,549	0	0	0	1,447,549	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,447,549	0	0	0	1,447,549	

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			7,685	7,685	1
February			7,575	7,575	2
March			8,425	8,425	3
April			8,654	8,654	4
May			10,011	10,011	5
June			10,546	10,546	6
July			10,740	10,740	7
August			9,833	9,833	8
September			10,408	10,408	9
October			8,851	8,851	10
November			8,123	8,123	11
December			7,312	7,312	12
Total annual pumpage	0	0	108,163	108,163	

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):	108,163	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	108,163	3
Less: Gallons (000's) sold:	92,593	4
Gallons (000's) entering distribution system but not sold:	15,570	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	108	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:	125	10
Subtotal Estimated Usage:	233	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	85	13
Gallons (000's) lost due to service leaks or breaks:	6	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	40	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	15,206	17
Subtotal of Estimated Losses:	15,337	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	14%	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.)	437	22
Date of maximum: 06/15/2009		23
Cause of maximum: Dry weather conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	92	25
Date of minimum: 01/31/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	171,849	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:	1	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,009	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
266 HARRISON AVENUE	#3	400	19	335,000	Yes	1
981 MINNEAPOLIS AVENUE	#4	400	16	335,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#4		1
Location	266 HARRISON AVENUE	981 MINNEAPOLIS AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULDS		5
Year Installed	1974	2004		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	612	550		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN		10
Year Installed	1974	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	40		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
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	#2	#3 NORTH TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1976	2004		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	110		6
Total capacity in gallons (actual)	300,000	200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8820	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

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	0.750	281				281	1
M	D	1.000	730				730	2
M	D	1.250	215				215	3
M	D	1.500	380				380	4
M	D	2.000	1,325				1,325	5
M	D	4.000	18,269				18,269	6
M	D	6.000	55,111				55,111	7
M	D	8.000	33,439				33,439	8
M	D	10.000	17,770				17,770	9
M	D	12.000	4,360				4,360	10
Total Within Municipality			131,880	0	0	0	131,880	
Total Utility			131,880	0	0	0	131,880	

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	793				793		1
M	1.000	258				258	60	2
M	1.250	7				7		3
M	1.500	18				18		4
M	2.000	19				19		5
M	3.000	4				4		6
M	4.000	4				4		7
M	6.000	11				11		8
M	8.000	3				3		9
M	12.000	1				1		10
Total Utility		1,118	0	0	0	1,118	60	

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)	
0.750	1,636	42	77		1,601	103	1
1.000	76		2		74	0	2
1.250	3				3	0	3
1.500	21				21	0	4
2.000	29	2	2	(2)	27	4	* 5
3.000	10	3		1	14	5	6
4.000	4				4	3	7
Total:	1,779	47	81	(1)	1,744	115	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,171	103	3	3	0	321	1,601	1
1.000	3	29	8	5	0	29	74	2
1.250	0	3	0	0	0	0	3	3
1.500	0	19	1	0	0	1	21	4
2.000	0	17	5	5	0	0	27	* 5
3.000	0	8	1	2	0	3	14	6
4.000	0	2	0	2	0	0	4	7
Total:	1,174	181	18	17	0	354	1,744	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments reported in column (e) due to corrections to previously reported meter counts because of property record corrections.

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

It is the goal of the utility to test meters in accordance with the Wisconsin Administrative Code.

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

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 a. Fire hydrants normally have a lead size of 6 inches or greater.
 b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
 2. Explain all reported adjustments in the schedule footnotes.
 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	214	1	1		214	2
Total Fire Hydrants	214	1	1	0	214	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	214
Number of distribution system valves end of year:	243
Number of distribution valves operated during year:	192

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	588,034	588,181	1
Total Sewage Operating Revenues	588,034	588,181	
Other Operating Revenues			
Customer Forfeited Discounts (631)	4,381	2,928	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)	481	623	6
Total Other Operating Revenues	4,862	3,551	
Total Operating Revenues	592,896	591,732	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	279,343	287,442	7
Maintenance Expenses (831-834)	41,305	54,395	8
Customer Accounting & Collection Expenses (840-843)	11,216	12,056	9
Administrative and General Expenses (850-857)	103,156	116,245	10
Total Operation and Maintenance Expenses	435,020	470,138	
Other Operating Expenses			
Depreciation Expense (403)	118,224	117,546	11
Amortization Expense (404)		0	12
Taxes (408)	11,964	12,412	13
Total Other Operating Expenses	130,188	129,958	
Total Operating Expenses	565,208	600,096	
NET OPERATING INCOME	27,688	(8,364)	

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)	10	479	3,866	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)	10	479	3,866	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	974	34,128	313,153	5
Commercial Revenues (622.2)	165	26,851	170,023	6
Industrial Revenues (622.3)	15	11,809	60,283	7
Revenues from Public Authorities (622.4)	13	7,018	40,709	8
Total Measured Service to General Customers (622)	1,167	79,806	584,168	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	1,177	80,285	588,034	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	4,381	2
Other (specify):		
Total Customer Forfeited Discounts (631)	4,381	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
OTHER MISCELLANEOUS ITEMS	481	6
Total Miscellaneous Operating Revenues (635)	481	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	111,900	106,840	1
Power and Fuel for Pumping (821)	7,288	7,708	2
Power and Fuel for Aeration Equipment (822)	44,321	46,615	3
Chlorine (823)	5,823	5,883	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)	106,977	113,429	8
Transportation Expenses (828)	3,034	6,967	9
Rents (829)		0	10
Total Operation Expenses	279,343	287,442	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	28,979	29,615	11
Maintenance of Collection System Pumping Equipment (832)	430	1,659	12
Maintenance of Treatment and Disposal Plant Equipment (833)	11,762	22,342	* 13
Maintenance of General Plant Structures and Equipment (834)	134	779	14
Total Maintenance Expenses	41,305	54,395	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	5,983	7,339	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	5,233	4,717	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	11,216	12,056	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	12,992	14,881	19
Office Supplies and Expenses (851)	2,973	3,852	20
Outside Services Employed (852)	4,425	4,414	21
Insurance Expense (853)	13,734	13,888	22
Employees Pensions and Benefits (854)	53,889	59,893	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	6,143	10,317	25
Rents (857)	9,000	9,000	26
Total Administrative and General Expenses	103,156	116,245	
Total Operation and Maintenance Expenses	435,020	470,138	

SEWER OPERATION & MAINTENANCE EXPENSES

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 25%, but not less \$5,000, please explain.

Maintenance of Treatment and Disposal Plant Equipment (833) - Decrease due to additional costs associated with pumps and mixers in 2008.

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		10,294	10,876	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,170	1,073	2
PSC Remainder Assessment		500	463	3
Other (specify):				
NONE			0	4
Total tax expense		11,964	12,412	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	14,735				14,735	6
Collecting Mains and Accessories (313)	367,416				367,416	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	382,151	0	0	0	382,151	
COLLECTION SYSTEM PUMPING INSTALLAT						
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)	127,847				127,847	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation:	127,847	0	0	0	127,847	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	36,340				36,340	17
Structures and Improvements (331)	531,592				531,592	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	498,296				498,296	20
Secondary Treatment Equipment (334)	848,515				848,515	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	157,286				157,286	23
Sludge Treatment and Disposal Equipment (337)	432,250				432,250	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	50,202				50,202	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	2,554,481	0	0	0	2,554,481	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	2,845				2,845	32
Transportation Equipment (392)	13,542	12,977			26,519	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	97,895				97,895	40
Total General Plant	114,282	12,977	0	0	127,259	
Total utility plant in service directly assignable	3,178,761	12,977	0	0	3,191,738	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	3,178,761	12,977	0	0	3,191,738	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	202,803				202,803	6
Collecting Mains and Accessories (313)	838,294				838,294	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	1,041,097	0	0	0	1,041,097	
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)	106,400				106,400	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	106,400	0	0	0	106,400	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	118,836				118,836	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	117,457				117,457	20
Secondary Treatment Equipment (334)	190,579				190,579	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	28,821				28,821	23
Sludge Treatment and Disposal Equipment (337)	99,401				99,401	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	11,834				11,834	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	566,928	0	0	0	566,928	
GENERAL PLANT						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,714,425	0	0	0	1,714,425	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	1,714,425	0	0	0	1,714,425	

SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	7				7		1
Sewer	3.000	1				1		2
Sewer	4.000	912				912	78	3
Sewer	6.000	126				126		4
Sewer	8.000	3				3		5
Total Utility		1,049	0	0	0	1,049	78	

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	2,126				2,126	1
6.000	2,911				2,911	2
8.000	102,899				102,899	3
10.000	5,368				5,368	4
12.000	2,900				2,900	5
Total Utility	116,204	0	0	0	116,204	