



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 24 WEST MAIN STREET  
BELLEVILLE, WI 53508

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For the Year Ended: DECEMBER 31, 2009

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

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I MARY AUSTIN of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/01/2010  
(Date)

DEPUTY CLERK-TREASURER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 24 WEST MAIN STREET  
 BELLEVILLE, WI 53508

**When was utility organized?** 9/15/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MARY H AUSTIN

**Title:** DEPUTY CLERK TREASURER

**Office Address:**

24 WEST MAIN STREET  
 P.O. BOX 79  
 BELLEVILLE, WI 53508

**Telephone:** (608) 424 - 3341

**Fax Number:** (608) 424 - 3423

**Email Address:** maustin2@charterinternet.com

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

**Name:** VICKI HELLENBRAND, CPA

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT  
 P.O. BOX 7398  
 MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2387

**Fax Number:** (608) 249 - 8532

**Email Address:** Vicki.Hellenbrand@bakertilly.com

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

**Name:** PAUL ZIEHLI

**Title:** VILLAGE PRESIDENT

**Office Address:**

24 WEST MAIN STREET  
 P.O. BOX 79  
 BELLEVILLE, WI 53508

**Telephone:** (608) 424 - 3341

**Fax Number:** (608) 424 - 3423

**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:**

**Title:**

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

TEN TERRACE COURT  
 P.O. BOX 7398  
 MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2387

**Fax Number:** (608) 249 - 8532

**Email Address:** Vicki.Hellenbrand@bakertilly.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** 1/1/09-12/31/09

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

**Name:** MR JERRY BUTTS

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

24 WEST MAIN STREET

P.O. BOX 79

BELLEVILLE, WI 53508

**Telephone:** (608) 424 - 3666

**Fax Number:** (608) 424 - 3379

**Email Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

JANET HARDYMAN, COMISSIONER

DEBRA KAZMAR, COMISSIONER

TERRY KRINGLE, COMISSIONER

KEVIN PORTER, COMISSIONER

BONNIE WILCOX, COMISSIONER

GARY ZIEGLER, COMISSIONER

PAUL ZIEHLI, VILLAGE PRESIDENT

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**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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email 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)	240,478	242,999	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	175,868	128,450	2
Depreciation Expense (403)	40,656	17,642	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,987	41,185	5
<b>Total Operating Expenses</b>	<b>267,511</b>	<b>187,277</b>	
<b>Net Operating Income</b>	<b>(27,033)</b>	<b>55,722</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(27,033)</b>	<b>55,722</b>	
<b>OTHER INCOME</b>			
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)	13,090	48,522	10
Miscellaneous Nonoperating Income (421)	481,025	336,309	11
<b>Total Other Income</b>	<b>494,115</b>	<b>384,831</b>	
<b>Total Income</b>	<b>467,082</b>	<b>440,553</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(1,126)	(4,617)	12
Other Income Deductions (426)	138,266	33,995	13
<b>Total Miscellaneous Income Deductions</b>	<b>137,140</b>	<b>29,378</b>	
<b>Income Before Interest Charges</b>	<b>329,942</b>	<b>411,175</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	187,950	187,435	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	34,121	7,652	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>222,071</b>	<b>195,087</b>	
<b>Net Income</b>	<b>107,871</b>	<b>216,088</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,791,569	4,524,319	20
Balance Transferred from Income (433)	107,871	216,088	21
Miscellaneous Credits to Surplus (434)	0	51,162	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,899,440</b>	<b>4,791,569</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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	240,478	0	240,478	1
<b>Total (Acct. 400):</b>	<b>240,478</b>	<b>0</b>	<b>240,478</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	175,868	0	175,868	2
<b>Total (Acct. 401-402):</b>	<b>175,868</b>	<b>0</b>	<b>175,868</b>	
<b>Depreciation Expense (403):</b>				
Derived	40,656	0	40,656	3
<b>Total (Acct. 403):</b>	<b>40,656</b>	<b>0</b>	<b>40,656</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	50,987	0	50,987	5
<b>Total (Acct. 408):</b>	<b>50,987</b>	<b>0</b>	<b>50,987</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(27,033)</b>	<b>0</b>	<b>(27,033)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	13,090		13,090	11
<b>Total (Acct. 419):</b>	<b>13,090</b>	<b>0</b>	<b>13,090</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		26,213	26,213	12
IMPACT FEES	11,656	0	11,656	13
TRANSFERS IN FROM VILLAGE FUNDS	380,000	0	380,000	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
INCOME FROM UNREGULATED SEWER OPERATIONS	63,156		63,156	15
<b>Total (Acct. 421):</b>	<b>454,812</b>	<b>26,213</b>	<b>481,025</b>	
<b>TOTAL OTHER INCOME:</b>	<b>467,902</b>	<b>26,213</b>	<b>494,115</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(4,617)	0	(4,617)	16
NONE	3,491		3,491	17
<b>Total (Acct. 425):</b>	<b>(1,126)</b>	<b>0</b>	<b>(1,126)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	17,665	17,665	18
PRIOR PERIOD ENTRY AFTER SUBMISSION	120,601		120,601	19
<b>Total (Acct. 426):</b>	<b>120,601</b>	<b>17,665</b>	<b>138,266</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>119,475</b>	<b>17,665</b>	<b>137,140</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	187,950	0	187,950	20
<b>Total (Acct. 427):</b>	<b>187,950</b>	<b>0</b>	<b>187,950</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	21
<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	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	34,121	0	34,121	23
<b>Total (Acct. 430):</b>	<b>34,121</b>	<b>0</b>	<b>34,121</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>222,071</b>	<b>0</b>	<b>222,071</b>	
<b>NET INCOME:</b>	<b>99,323</b>	<b>8,548</b>	<b>107,871</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,982,879	1,808,690	4,791,569	26
<b>Total (Acct. 216):</b>	<b>2,982,879</b>	<b>1,808,690</b>	<b>4,791,569</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	99,323	8,548	107,871	27
<b>Total (Acct. 433):</b>	<b>99,323</b>	<b>8,548</b>	<b>107,871</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<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	30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,082,202</b>	<b>1,817,238</b>	<b>4,899,440</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

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	240,478	0	0	0	<b>240,478</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.)	0				<b>0</b>	<b>4</b>
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					<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>240,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,478</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.8	1
Electric		2
Gas		3
Sewer	2.6	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	3,285,017	2,922,005	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	565,708	563,785	2
<b>Net Utility Plant</b>	<b>2,719,309</b>	<b>2,358,220</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	11,016,199	10,940,485	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,724,379	1,312,104	4
<b>Net Nonutility Property</b>	<b>9,291,820</b>	<b>9,628,381</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	394,804	621,079	9
<b>Total Other Property and Investments</b>	<b>9,686,624</b>	<b>10,249,460</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,341,325	1,439,372	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	21,140	35,048	15
Other Accounts Receivable (143)	70,588	71,965	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	9,674	5,556	18
Plant Materials and Operating Supplies (154)	11,789	11,444	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,454,516</b>	<b>1,563,385</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,786	20,238	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
<b>Total Deferred Debits</b>	<b>16,786</b>	<b>20,238</b>	
<b>Total Assets and Other Debits</b>	<b>13,877,235</b>	<b>14,191,303</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)	725,458	725,458	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,899,440	4,791,569	35
<b>Total Proprietary Capital</b>	<b>5,624,898</b>	<b>5,517,027</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	863,024	933,968	37
Other long-Term Debt (224)	7,208,526	7,574,411	38
<b>Total Long-Term Debt</b>	<b>8,071,550</b>	<b>8,508,379</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,935	20,636	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	48,408	38,533	43
Interest Accrued (237)	36,806	37,473	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>116,149</b>	<b>96,642</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	64,638	69,255	49
<b>Total Deferred Credits</b>	<b>64,638</b>	<b>69,255</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>13,877,235</b>	<b>14,191,303</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	2,922,005	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,079,777	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,099,112	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	30,000				6
Construction Work in Progress (107)	76,128				7
<b>Total Utility Plant</b>	<b>3,285,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	334,868	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	230,840	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>565,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,719,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	350,610				<b>350,610</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,656				<b>40,656</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,535				<b>5,535</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>46,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,191</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	61,933				<b>61,933</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>61,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,933</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>334,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>334,868</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	213,175				<b>213,175</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	17,665				<b>17,665</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>17,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,665</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	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 (111.2)</b>	<b>230,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,840</b>	<b>26</b>
<b>Footnotes</b>						<b>27</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	10,573,932	446,932	89,480	<b>10,931,384</b>	<b>1</b>
CONSTRUCTION WORK IN PROGRESS	366,553		281,738	<b>84,815</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>10,940,485</b>	<b>446,932</b>	<b>371,218</b>	<b>11,016,199</b>	
Less accum. prov. depr. & amort. (122)	1,312,104	501,755	89,480	<b>1,724,379</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>9,628,381</b>	<b>(54,823)</b>	<b>281,738</b>	<b>9,291,820</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	11,789	11,444	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	11,789	11,444	

**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>				
2007 GO PROMISSORY NOTES	1,773	428	0	1
2008 GO PROMISSORY NOTES	1,679	428	16,786	2
<b>Total</b>			<b>16,786</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	725,458	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>725,458</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)
<b>Total Bonds (Account 221):</b>				<b>0</b>

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION NOTES	12/04/2008	11/01/2015	4.08%	805,000	1
GENERAL OBLIGATION NOTES	10/01/2001	10/01/2011	3.86%	10,216	2
GENERAL OBLIGATION NOTES	04/01/2007	04/01/2017	3.86%	47,808	3
<b>Total for Account 223</b>				<b>863,024</b>	
<b>Other Long-Term Debt (224)</b>					
CLEAN WATER FUND	02/28/2007	05/01/2026	2.48%	6,151,370	4
CLEAN WATER FUND	07/24/1996	07/24/2016	2.96%	1,057,156	5
<b>Total for Account 224</b>				<b>7,208,526</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		6
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	38,533	1
<b>Accruals:</b>		
Charged water department expense	50,987	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>50,987</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	36,862	6
Social Security taxes	4,046	7
PSC Remainder Assessment	204	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>41,112</b>	
<b>Balance end of year</b>	<b>48,408</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2008 GENERAL OBLIGATION NOTES	4,328	31,563	30,333	5,558	2
2001 GENERAL OBLIGATION NOTES	132	559	602	89	3
2007 GENERAL OBLIGATION NOTES	612	1,999	2,153	458	4
<b>Subtotal</b>	<b>5,072</b>	<b>34,121</b>	<b>33,088</b>	<b>6,105</b>	
<b>Other long-Term Debt (224)</b>					
2007 CLEAN WATER FUND	26,200	153,442	154,442	25,200	5
1996 CLEAN WATER FUND	6,201	34,508	35,208	5,501	6
<b>Subtotal</b>	<b>32,401</b>	<b>187,950</b>	<b>189,650</b>	<b>30,701</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>37,473</b>	<b>222,071</b>	<b>222,738</b>	<b>36,806</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
SEWER BOND REDEMPTION ACCOUNT	321,129	5
WWTP REPLACEMENT ACCOUNT	73,675	6
<b>Total (Acct. 128):</b>	<b>394,804</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	21,140	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>21,140</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	69,608	13
Merchandising, jobbing and contract work	980	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>70,588</b>	
<b>Receivables from Municipality (145):</b>		
NONE	9,674	16
<b>Total (Acct. 145):</b>	<b>9,674</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	64,638	24
NONE		25
<b>Total (Acct. 253):</b>	<b>64,638</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143 - This amount represents the sewer portion of accounts receivable.

Account 145 - This ammount represents special assessments placed on the tax roll.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,675,460	0	0	0	1,675,460	1
Materials and Supplies	11,616	0	0	0	11,616	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	342,739	0	0	0	342,739	4
Customer Advances for Construction					0	5
Regulatory Liability	66,946	0	0	0	66,946	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,277,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,277,391</b>	
Net Operating Income	(27,033)	0	0	0	(27,033)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.12%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	69,255	0	0	0	<b>69,255</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	4,617	0	0	0	<b>4,617</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>64,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,638</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	231,845	235,315	1
<b>Total Sales of Water</b>	<b>231,845</b>	<b>235,315</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,402	2,440	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	6,231	5,244	5
<b>Total Other Operating Revenues</b>	<b>8,633</b>	<b>7,684</b>	
<b>Total Operating Revenues</b>	<b>240,478</b>	<b>242,999</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	100,436	65,427	6
General Operating Expenses (680-691)	75,432	63,023	7
<b>Total Operation and Maintenance Expenses</b>	<b>175,868</b>	<b>128,450</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	40,656	17,642	8
Amortization Expense (404-407)		0	9
Taxes (408 )	50,987	41,185	10
<b>Total Other Operating Expenses</b>	<b>91,643</b>	<b>58,827</b>	
<b>Total Operating Expenses</b>	<b>267,511</b>	<b>187,277</b>	
<b>NET OPERATING INCOME</b>	<b>(27,033)</b>	<b>55,722</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	871	35,973	113,328	5
Commercial (461.2 )	95	8,992	19,984	6
Industrial (461.3 )	2	475	898	7
Public Authority (461.4 )	0	0		8
<b>Total Metered Sales to General Customers (461)</b>	<b>968</b>	<b>45,440</b>	<b>134,210</b>	
Private Fire Protection Service (462 )	9		4,392	9
Public Fire Protection Service (463 )	994		84,010	10
Other Water Sales (465 )	20	5,046	9,233	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,991</b>	<b>50,486</b>	<b>231,845</b>	

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

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	84,010	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>84,010</b>	
<b>Forfeited Discounts (470):</b>		
CUSTOMER LATE PAYMENT CHARGES	2,402	5
Customer late payment charges		6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,402</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	6,231	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>6,231</b>	

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## OTHER OPERATING REVENUES (WATER)

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 - This amount represents the return on meters charged to the sewer utility based on a 6% rate of return.

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## 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)	21,960	27,900	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,588	8,780	3
Chemicals (630)	3,876	3,817	4
Supplies and Expenses (640)	4,224	9,188	5
Repairs of Water Plant (650)	54,288	8,242	* 6
Transportation Expenses (660)	7,500	7,500	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>100,436</b>	<b>65,427</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	21,304	24,572	8
Office Supplies and Expenses (681)	5,772	6,430	9
Outside Services Employed (682)	15,741	6,970	* 10
Insurance Expense (684)	24,696	19,831	11
Employees Pensions and Benefits (686)	3,360	3,359	12
Regulatory Commission Expenses (688)	2,945	14	* 13
Miscellaneous General Expenses (689)	1,614	1,847	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>75,432</b>	<b>63,023</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>175,868</b>	<b>128,450</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

Account 650 - Higher expense for well repairs, cleaning, maintenance that is needed approx every ten years to maintain planned useful life of the asset.

Account 682 - Increase in general engineering, not related to specific projects.

Account 640 - Less purchased in 2009, nothing unusual noted

Account 688- Water rate study costs.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		48,408	38,533	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,671	1,558	2
<b>Net property tax equivalent</b>		<b>46,737</b>	<b>36,975</b>	
Social Security		4,046	4,001	3
PSC Remainder Assessment		204	209	4
Other (specify): MISCELLANEOUS PROPERTY TAX			0	5
<b>Total tax expense</b>		<b>50,987</b>	<b>41,185</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.169799				3
County tax rate	mills		2.544826				4
Local tax rate	mills		7.714391				5
School tax rate	mills		8.726009				6
Voc. school tax rate	mills		1.313760				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>20.468785</b>				<b>10</b>
Less: state credit	mills		1.414766				11
<b>Net tax rate</b>	mills		<b>19.054019</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.714391</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.039769</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>17.754160</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.468785</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.867377</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.054019</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.527024</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,922,005</b>	2,922,005				22
Materials & Supplies	\$	<b>11,444</b>	11,444				23
<b>Subtotal</b>	\$	<b>2,933,449</b>	<b>2,933,449</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>2,670</b>	2,670				25
<b>Taxable Assets</b>	\$	<b>2,930,779</b>	<b>2,930,779</b>				<b>26</b>
Assessment Ratio	dec.		0.999400				27
<b>Assessed Value</b>	\$	<b>2,929,021</b>	<b>2,929,021</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.527024</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>48,408</b>	<b>48,408</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>48,408</b>					<b>34</b>
Footnotes							35

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	2,954	8,143			11,097	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)	8,056				8,056	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>11,010</b>	<b>8,143</b>	<b>0</b>	<b>0</b>	<b>19,153</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	6,832	41,235			48,067	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	49,968				49,968	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,087				1,087	16
<b>Total Pumping Plant</b>	<b>57,887</b>	<b>41,235</b>	<b>0</b>	<b>0</b>	<b>99,122</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	2,924				2,924	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>2,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,924</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	2,926				2,926	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	48,623				48,623	24
Transmission and Distribution Mains (343)	696,203	657,463	52,893		1,300,773	25
Services (345)	120,262	96,701	7,040		209,923	26
Meters (346)	202,386				202,386	27
Hydrants (348)	106,048	67,025	2,000		171,073	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	48				48	29
<b>Total Transmission and Distribution Plant</b>	<b>1,176,496</b>	<b>821,189</b>	<b>61,933</b>	<b>0</b>	<b>1,935,752</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	154				154	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	7,125				7,125	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	15,547				15,547	41
<b>Total General Plant</b>	<b>22,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,826</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,271,143</b>	<b>870,567</b>	<b>61,933</b>	<b>0</b>	<b>2,079,777</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,271,143</b>	<b>870,567</b>	<b>61,933</b>	<b>0</b>	<b>2,079,777</b>	

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

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.**

Water pumping plant casing addition.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	810,643				810,643	25
Services (345)	159,801				159,801	26
Meters (346)	0				0	27
Hydrants (348)	113,323				113,323	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,083,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,083,767</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	15,345				15,345	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>15,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,345</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,099,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,099,112</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,099,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,099,112</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,887	4,887	1
February			4,713	4,713	2
March			5,193	5,193	3
April			4,918	4,918	4
May			5,514	5,514	5
June			5,259	5,259	6
July			5,432	5,432	7
August			5,573	5,573	8
September			5,504	5,504	9
October			5,234	5,234	10
November			4,915	4,915	11
December			5,212	5,212	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>62,354</b>	<b>62,354</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	62,354	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>62,354</b>	3
Less: Gallons (000's) sold:	50,486	4
Gallons (000's) entering distribution system but not sold:	<b>11,868</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	737	7
Gallons (000's) used for fire protection:	686	8
Gallons (000's) used to prevent freezing of distribution system:	191	9
Gallons (000's) used for other system uses:	240	10
Subtotal Estimated Usage:	<b>1,854</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>10,004</b>	17
Subtotal of Estimated Losses:	<b>10,014</b>	18
Percentage of water entering distribution system sold:	<b>81%</b>	19
Percentage of unaccounted for water:	<b>16%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	272	22
Date of maximum: 10/01/2009		23
Cause of maximum: dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	100	25
Date of minimum: 05/03/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	82,995	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:	0	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,012	35
Outside municipality?	12	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)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	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	1	2	1
Location	34 EAST MAIN STREET	435 SOUTH PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1912	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	500	8
Pump Motor or Standby Engine Mfr	USE	FM	9
Year Installed	1977	1958	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	50	12
Footnotes			13
			14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons (actual)	300,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	60				60	1
M	D	1.000	3,999		915		3,084	2
M	D	2.000	282				282	3
M	D	3.000	100				100	4
M	D	4.000	400		300		100	5
M	D	6.000	25,946	263	1,443		24,766	6
M	D	8.000	29,913	4,022	3,516		30,419	7
M	D	10.000	16,862	1,164	30		17,996	8
<b>Total Within Municipality</b>			<b>77,562</b>	<b>5,449</b>	<b>6,204</b>	<b>0</b>	<b>76,807</b>	
<b>Total Utility</b>			<b>77,562</b>	<b>5,449</b>	<b>6,204</b>	<b>0</b>	<b>76,807</b>	

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## WATER MAINS

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

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

*This was financed by the utility.*

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	447				447	8	1
M	1.000	327	68	69	0	326		2
M	1.500	18				18		3
M	2.000	11				11		4
M	3.000	1				1		5
M	6.000	15				15		6
<b>Total Utility</b>		<b>819</b>	<b>68</b>	<b>69</b>	<b>0</b>	<b>818</b>	<b>8</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.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0				0	0	1
0.750	979	0		(5)	974	25	2
1.000	29			(3)	26	0	3
1.500	17			2	19	0	4
2.000	5				5	0	5
3.000	1			1	2	0	6
<b>Total:</b>	<b>1,031</b>	<b>0</b>	<b>0</b>	<b>(5)</b>	<b>1,026</b>	<b>25</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	0	0	0	0	0	0	0	1
0.750	871	68	0	6	0	29	974	2
1.000	0	14	1	3	0	8	26	3
1.500	0	11	0	7	0	1	19	4
2.000	0	2	1	2	0	0	5	5
3.000	0	0	0	2	0	0	2	6
<b>Total:</b>	<b>871</b>	<b>95</b>	<b>2</b>	<b>20</b>	<b>0</b>	<b>38</b>	<b>1,026</b>	

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

The utility realized that they weren't reporting the proper amount of meters.

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

Meters are replaced before they reached 20 years of age. There has been significant new meters added in recent years.

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

yes

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	129	16	7	0	138	2
<b>Total Fire Hydrants</b>	<b>129</b>	<b>16</b>	<b>7</b>	<b>0</b>	<b>138</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:	138
Number of distribution system valves end of year:	249
Number of distribution valves operated during year:	249

## 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)	746,239	767,109	1
<b>Total Sewage Operating Revenues</b>	<b>746,239</b>	<b>767,109</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	4,568	4,732	2
Servicing of Customers Lateral (632 )	0	0	3
Sale of Fertilizer (633 )	0	0	4
Rent from Sewerage Properties (634 )	0	0	5
Miscellaneous Operating Revenues (635 )	3,430	2,154	6
<b>Total Other Operating Revenues</b>	<b>7,998</b>	<b>6,886</b>	
<b>Total Operating Revenues</b>	<b>754,237</b>	<b>773,995</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	131,489	141,867	7
Maintenance Expenses (831-834)	69,514	69,863	8
Customer Accounting & Collection Expenses (840-843)	3,172	1,627	9
Administrative and General Expenses (850-857)	99,325	96,736	10
<b>Total Operation and Maintenance Expenses</b>	<b>303,500</b>	<b>310,093</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	381,154	138,525	11
Amortization Expense (404 )		0	12
Taxes (408 )	6,427	6,482	13
<b>Total Other Operating Expenses</b>	<b>387,581</b>	<b>145,007</b>	
<b>Total Operating Expenses</b>	<b>691,081</b>	<b>455,100</b>	
<b>NET OPERATING INCOME</b>	<b>63,156</b>	<b>318,895</b>	

## SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )				1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	1	35,973	567,595	5
Commercial Revenues (622.2 )	1	8,992	130,581	6
Industrial Revenues (622.3 )	1	475	8,273	7
Revenues from Public Authorities (622.4 )	1	5,046	39,790	8
<b>Total Measured Service to General Customers (622)</b>	<b>4</b>	<b>50,486</b>	<b>746,239</b>	
Service to Other Systems (624 )				9
Other Sewerage Service (625 )				10
Interdepartmental Service (626 )				11
<b>Total Sewage Operating Revenues</b>	<b>4</b>	<b>50,486</b>	<b>746,239</b>	

## HIGH STRENGTH CONTRIBUTORS

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

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

## OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customer Forfeited Discounts (631):</b>		
NONE		1
Customer late payment charges	4,568	2
<b>Other (specify):</b>		
<b>Total Customer Forfeited Discounts (631)</b>	<b>4,568</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>		
NSF CHECKS/DEDUCT METERS	3,430	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>3,430</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)	55,286	60,339	1
Power and Fuel for Pumping (821)	1,917	2,699	2
Power and Fuel for Aeration Equipment (822)	22,282	27,191	3
Chlorine (823)	2,556	2,605	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	18,085	17,269	7
Other Operating Supplies and Expenses (827)	23,771	24,264	8
Transportation Expenses (828)	7,592	7,500	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>131,489</b>	<b>141,867</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	8,212	620	11
Maintenance of Collection System Pumping Equipment (832)	293	4,298	12
Maintenance of Treatment and Disposal Plant Equipment (833)	59,131	63,600	13
Maintenance of General Plant Structures and Equipment (834)	1,878	1,345	14
<b>Total Maintenance Expenses</b>	<b>69,514</b>	<b>69,863</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	2,204	1,627	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	968	0	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>3,172</b>	<b>1,627</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	20,108	24,572	19
Office Supplies and Expenses (851)	6,716	8,991	20
Outside Services Employed (852)	8,984	6,100	21
Insurance Expense (853)	40,497	35,647	22
Employees Pensions and Benefits (854)	5,974	4,971	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	5,161	4,438	25
Rents (857)	11,885	12,017	26
<b>Total Administrative and General Expenses</b>	<b>99,325</b>	<b>96,736</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>303,500</b>	<b>310,093</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		6,427	4,924	1
Local and School Tax Equivalent on Meters Charged by Water Department		0	1,558	2
PSC Remainder Assessment			0	3
Other (specify):				
<b>Total tax expense</b>		<b>6,427</b>	<b>6,482</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	116,314	360	80		116,594	6
Collecting Mains and Accessories (313)	1,080,210	418,702	43,400		1,455,512	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	73,698				73,698	9
Other Collecting System Equipment (316)	36,617				36,617	10
<b>Total Collection System</b>	<b>1,306,839</b>	<b>419,062</b>	<b>43,480</b>	<b>0</b>	<b>1,682,421</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLAT</b>						
Land and Land Rights (320)	500				500	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	233,935	27,870	46,000		215,805	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installation:</b>	<b>234,435</b>	<b>27,870</b>	<b>46,000</b>	<b>0</b>	<b>216,305</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	29,650				29,650	17
Structures and Improvements (331)	841,661				841,661	18
Preliminary Treatment Equipment (332)	1,337,323				1,337,323	19
Primary Treatment Equipment (333)	78,921				78,921	20
Secondary Treatment Equipment (334)	4,578,342				4,578,342	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	331,971				331,971	23
Sludge Treatment and Disposal Equipment (337)	249,615				249,615	24
Plant Site Piping (338)	1,282,242				1,282,242	25
Flow Metering and Monitoring Equipment (339)	27,484				27,484	26
Outfall Sewer Pipes (340)	18,529				18,529	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>8,775,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,775,738</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	18,313				18,313	30
Office Furniture and Equipment (372)	0				0	31
<b>Total General Plant</b>	<b>18,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,313</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,335,325</b>	<b>446,932</b>	<b>89,480</b>	<b>0</b>	<b>10,692,777</b>	
<b>OTHER UTILITY PLANT</b>						
Utility Plant Purchased or Sold (391)					0	32
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Computer Equipment (372.1)	37,992				37,992	33
Transportation Equipment (373)	107,767				107,767	34
Other General Equipment (379)	92,849				92,849	35
Other Tangible Property (390)	0				0	36
<b>Total General Plant</b>	<b>238,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,608</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,573,933</b>	<b>446,932</b>	<b>89,480</b>	<b>0</b>	<b>10,931,385</b>	
<b>OTHER UTILITY PLANT</b>						
Other Utility Plant Adjustments (397)					0	37
<b>Total Other Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
<b>Total utility plant in service</b>	<b>10,573,933</b>	<b>446,932</b>	<b>89,480</b>	<b>0</b>	<b>10,931,385</b>	

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

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

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

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

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

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

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## SEWER MAINS

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

	Number of Feet				
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
0.000	0				<b>0</b>
<b>Total Utility</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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