



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

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For the Year Ended: DECEMBER 31, 2003

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-09
Sewer Services	N-11
Sewer Mains	N-12
Sewer Operating Section Footnotes	N-13

**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** 108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

**When was utility organized?** 1/1/1896

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS PEGGY LABUDA

**Title:** CLERK

**Office Address:**

108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

**Telephone:** (920) 361 - 5404

**Fax Number:** (920) 361 - 5454

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** PAUL ROETHEL

**Title:** PRESIDENT

**Office Address:**

224 EAST BERLIN STREET  
BERLIN, WI 54923

**Telephone:** (920) 361 - 1286

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
2323 EAST CAPITOL DRIVE  
P.O. BOX 2459  
APPLETON, WI 54912-2459

**Telephone:** (920) 733 - 7385

**Fax Number:** (920) 733 - 5758

**E-mail Address:** JGALAROWICZ@VIRCHOWKRAUSE.COM

**Date of most recent audit report:** 3/31/2004

**Period covered by most recent audit:** DECEMBER 31, 2003

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

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**Name:** MR RICHARD A. KELLER

**Title:** SUPERINTENDENT

**Office Address:**

108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

**Telephone:** (920) 361 - 5404

**Fax Number:** (920) 361 - 5405

**E-mail Address:** RAKWWTP@DOTNET.COM

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**Name of utility commission/committee:** UTILITY COMMISSION

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

- MR ROBERT DEWHURST, MEMBER
  - MR JOHN GARBIS, MEMBER
  - MR WILFRED HANDRICH, MEMBER
  - MR RICHARD HITCHCOCK, MEMBER
  - MR PAUL ROETHEL, MEMBER
- 

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

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

**Date of Ordinance:** 5/22/2001

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	726,953	730,768	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	391,528	359,916	2
Depreciation Expense (403)	106,756	123,308	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	105,105	101,760	5
<b>Total Operating Expenses</b>	<b>603,389</b>	<b>584,984</b>	
<b>Net Operating Income</b>	<b>123,564</b>	<b>145,784</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>123,564</b>	<b>145,784</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,613	2,544	7
Income from Nonutility Operations (417)	142,709	204,876	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	80,482	112,350	10
Miscellaneous Nonoperating Income (421)	4,020	0	11
<b>Total Other Income</b>	<b>228,824</b>	<b>319,770</b>	
<b>Total Income</b>	<b>352,388</b>	<b>465,554</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	13,174	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>13,174</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>339,214</b>	<b>465,554</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	59,653	75,463	14
Amortization of Debt Discount and Expense (428)	45,364	97,067	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>105,017</b>	<b>172,530</b>	
<b>Net Income</b>	<b>234,197</b>	<b>293,024</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,659,954	3,210,116	20
Balance Transferred from Income (433)	234,197	293,024	21
Miscellaneous Credits to Surplus (434)	3,551,828	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	82,981	(156,814)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,362,998</b>	<b>3,659,954</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	726,953	█	726,953	1
<b>Total (Acct. 400):</b>	<b>726,953</b>	<b>0</b>	<b>726,953</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	391,528	█	391,528	2
<b>Total (Acct. 401-402):</b>	<b>391,528</b>	<b>0</b>	<b>391,528</b>	
<b>Depreciation Expense (403):</b>				
Derived	106,756	█	106,756	3
<b>Total (Acct. 403):</b>	<b>106,756</b>	<b>0</b>	<b>106,756</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	█	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	105,105	█	105,105	5
<b>Total (Acct. 408):</b>	<b>105,105</b>	<b>0</b>	<b>105,105</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0	█	0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0	█	0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>123,564</b>	<b>0</b>	<b>123,564</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	1,613	█	1,613	8
<b>Total (Acct. 415-416):</b>	<b>1,613</b>	<b>0</b>	<b>1,613</b>	
<b>Income from Nonutility Operations (417):</b>				
INCOME FROM NONREGULATED SEWER	142,709	█	142,709	9
<b>Total (Acct. 417):</b>	<b>142,709</b>	<b>0</b>	<b>142,709</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0	█	0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	80,482	0	80,482 11
<b>Total (Acct. 419):</b>	<b>80,482</b>	<b>0</b>	<b>80,482</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	4,020	4,020 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>4,020</b>	<b>4,020</b>
<b>TOTAL OTHER INCOME:</b>	<b>224,804</b>	<b>4,020</b>	<b>228,824</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	13,174	13,174 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>13,174</b>	<b>13,174</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>13,174</b>	<b>13,174</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	59,653	██████████	59,653 17
<b>Total (Acct. 427):</b>	<b>59,653</b>	<b>0</b>	<b>59,653</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	45,364	██████████	45,364 18
<b>Total (Acct. 428):</b>	<b>45,364</b>	<b>0</b>	<b>45,364</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	██████████	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>105,017</b>	<b>0</b>	<b>105,017</b>
<b>NET INCOME:</b>	<b>243,351</b>	<b>(9,154)</b>	<b>234,197</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,659,954	0	3,659,954 23
<b>Total (Acct. 216):</b>	<b>3,659,954</b>	<b>0</b>	<b>3,659,954</b>
<b>Balance Transferred from Income (433):</b>			
Derived	243,351	(9,154)	234,197 24
<b>Total (Acct. 433):</b>	<b>243,351</b>	<b>(9,154)</b>	<b>234,197</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NET CONTRIBUTIONS IN AID OF CONSTRUCTION-WATEI	0	921,707	921,707 25
NET CONTRIBUTIONS IN AID OF CONSTRUCTION-SEWE	0	2,630,121	2,630,121 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>3,551,828</b>	<b>3,551,828</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<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	82,981		82,981 28
<b>Total (Acct. 436)--Debit:</b>	<b>82,981</b>	<b>0</b>	<b>82,981</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,820,324</b>	<b>3,542,674</b>	<b>7,362,998</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)	1,613				1,613	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>1,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,613</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	726,953	0	0	0	<b>726,953</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>726,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>726,953</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	108,197		<b>108,197</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>108,197</b>	<b>0</b>	<b>108,197</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,644,709	5,339,522	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,425,043	1,167,476	2
<b>Net Utility Plant</b>	<b>4,219,666</b>	<b>4,172,046</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	11,073,877	10,638,484	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,769,093	5,474,955	4
<b>Net Nonutility Property</b>	<b>5,304,784</b>	<b>5,163,529</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,419,534	1,330,634	7
<b>Total Other Property and Investments</b>	<b>6,724,318</b>	<b>6,494,163</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	100,753	94,125	8
Temporary Cash Investments (132)	1,405,000	1,771,434	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	364,908	398,075	11
Other Accounts Receivable (143)	36,411	27,678	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	296,135	1,420	14
Materials and Supplies (150)	39,537	34,060	15
Prepayments (165)	21,123	21,123	16
Other Current and Accrued Assets (170)	7,313	7,978	17
<b>Total Current and Accrued Assets</b>	<b>2,271,180</b>	<b>2,355,893</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	112,625	157,989	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>112,625</b>	<b>157,989</b>	
<b>Total Assets and Other Debits</b>	<b>13,327,789</b>	<b>13,180,091</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,085,344	2,473,624	21
Appropriated Earned Surplus (215)	1,174,559	1,091,578	22
Unappropriated Earned Surplus (216)	7,362,998	3,659,954	23
<b>Total Proprietary Capital</b>	<b>11,622,901</b>	<b>7,225,156</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,425,000	1,780,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,425,000</b>	<b>1,780,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	50,892	70,990	28
Payables to Municipality (233)	0	133,442	29
Customer Deposits (235)			30
Taxes Accrued (236)	87,957	88,946	31
Interest Accrued (237)	4,327	5,030	32
Other Current and Accrued Liabilities (238)	136,712	85,520	33
<b>Total Current and Accrued Liabilities</b>	<b>279,888</b>	<b>383,928</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	3,791,007	41
<b>Total Liabilities and Other Credits</b>	<b>13,327,789</b>	<b>13,180,091</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	5,339,522	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)	4,293,246	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,064,906	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	286,557				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>5,644,709</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 (110.1)	1,272,690	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	152,353	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,425,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,219,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,167,476				<b>1,167,476</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	106,756				<b>106,756</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,398				<b>5,398</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>Total credits</b>	<b>112,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,154</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,940				<b>6,940</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,940</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,272,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,272,690</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

Depreciation Accruals (Credits) during the year (110.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	13,174				<b>13,174</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. depreciation on CIAC	139,179				<b>139,179</b>	<b>10</b>
<b>Total credits</b>	<b>152,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,353</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>152,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,353</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</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	10,629,873	115,726	17,641	<b>10,727,958</b>	<b>1</b>
<b>Other (specify):</b>					
LAND FOR FUTURE USE	1,380			<b>1,380</b>	<b>2</b>
NONREGULATED SEWER #480-SA-100	0			<b>0</b>	<b>3</b>
CONSTRUCTION IN PROGRESS	7,231	344,539	7,231	<b>344,539</b>	<b>4</b>
<b>Total Nonutility Property (121)</b>	<b>10,638,484</b>	<b>460,265</b>	<b>24,872</b>	<b>11,073,877</b>	
Less accum. prov. depr. & amort. (122)	5,474,955	311,779	17,641	<b>5,769,093</b>	<b>5</b>
<b>Net Nonutility Property</b>	<b>5,163,529</b>	<b>148,486</b>	<b>7,231</b>	<b>5,304,784</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	35,324	31,429
Sewer utility	4,213	2,631
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>39,537</b>	<b>34,060</b>

**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>				
Water and sewer revenue bonds	45,364	428	112,625	1
<b>Total</b>			<u><u>112,625</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,473,624	1
<b>Changes during year (explain):</b>		
CONSTRUCTION IN PROGRESS	611,720	2
<b>Balance end of year</b>	<b><u>3,085,344</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water and Sewer Revenue	02/15/2002	12/01/2010	3.63%	1,425,000	1
<b>Total Bonds (Account 221):</b>				<b>1,425,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	88,946	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	101,369	3
Charged sewer department expense	1,910	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>103,279</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	88,946	6
Social Security taxes	15,242	7
PSC Remainder Assessment	80	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>104,268</b>	
<b>Balance end of year</b>	<b>87,957</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Water & sewer revenue bonds	5,030	59,653	60,356	4,327	1
<b>Subtotal</b>	<b>5,030</b>	<b>59,653</b>	<b>60,356</b>	<b>4,327</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,030</b>	<b>59,653</b>	<b>60,356</b>	<b>4,327</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND AND INTEREST RESERVE ACCOUNT	211,500	3
BOND REDEMPTION FUND	36,891	4
EQUIPMENT REPLACEMENT FUND	1,171,143	5
<b>Total (Acct. 125):</b>	<b>1,419,534</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	94,876	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONREGULATED SEWER ACCOUNTS RECEIVABLE	270,032	10
<b>Total (Acct. 142):</b>	<b>364,908</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
OTHER MISCELLANEOUS CHARGES TO CUSTOMERS	36,411	13
<b>Total (Acct. 143):</b>	<b>36,411</b>	
<b>Receivables from Municipality (145):</b>		
CONSTRUCTION COSTS	296,135	14
<b>Total (Acct. 145):</b>	<b>296,135</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	21,123	15
<b>Total (Acct. 165):</b>	<b>21,123</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	17
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	18
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	19
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

**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)	4,285,941	0	0	0	4,285,941	1
Materials and Supplies	33,376	0	0	0	33,376	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,220,083	0	0	0	1,220,083	4
Customer Advances for Construction					0	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>3,099,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,099,234</b>	
Net Operating Income	123,564	0	0	0	123,564	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.99%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut General footnotes

F-08 Other debits: Adjustment for Contributions in Aid of Construction

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,060,886	0	0	2,730,121	0	<b>3,791,007</b>	1
<b>Add credits during year:</b>							
NONE	0					<b>0</b>	2
<b>Deduct charges (specify):</b>							
CIAC ADJUSTMENTS	1,060,886			2,730,121		<b>3,791,007</b>	3
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	712,725	717,248	1
<b>Total Sales of Water</b>	<b>712,725</b>	<b>717,248</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	912	922	2
Miscellaneous Service Revenues (471)	7,584	3,208	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,732	9,390	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>14,228</b>	<b>13,520</b>	
<b>Total Operating Revenues</b>	<b>726,953</b>	<b>730,768</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	9,932	7,792	8
Pumping Expenses (620-625)	55,491	54,245	9
Water Treatment Expenses (630-635)	21,433	20,020	10
Transmission and Distribution Expenses (640-655)	142,706	148,102	11
Customer Accounts Expenses (901-904)	8,722	11,221	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	153,244	118,536	14
<b>Total Operation and Maintenance Expenses</b>	<b>391,528</b>	<b>359,916</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	106,756	123,308	15
Amortization Expense (404-407)		0	16
Taxes (408)	105,105	101,760	17
<b>Total Other Operating Expenses</b>	<b>211,861</b>	<b>225,068</b>	
<b>Total Operating Expenses</b>	<b>603,389</b>	<b>584,984</b>	
<b>NET OPERATING INCOME</b>	<b>123,564</b>	<b>145,784</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,830	92,770	252,567	4
Commercial	254	38,853	84,229	5
Industrial	55	141,354	152,471	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,139</b>	<b>272,977</b>	<b>489,267</b>	
Private Fire Protection Service (462)	18		12,640	7
Public Fire Protection Service (463)	1		193,234	8
Other Sales to Public Authorities (464)	32	11,745	17,584	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,190</b>	<b>284,722</b>	<b>712,725</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	193,234	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>193,234</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	912	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>912</b>	
<b>Miscellaneous Service Revenues (471):</b>		
METER INSTALLATION AND RECONNECTION FEES	7,584	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>7,584</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,732	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>5,732</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	3,112	3,500	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	3,770	2,758	3
Maintenance of Water Source Plant (605)	3,050	1,534	4
<b>Total Source of Supply Expenses</b>	<b>9,932</b>	<b>7,792</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	296	146	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	52,015	46,348	7
Operation Supplies and Expenses (623)	2,860	2,484	8
Maintenance of Pumping Plant (625)	320	5,267	9
<b>Total Pumping Expenses</b>	<b>55,491</b>	<b>54,245</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	3,070	4,612	10
Chemicals (631)	17,937	13,856	11
Operation Supplies and Expenses (632)	351	0	12
Maintenance of Water Treatment Plant (635)	75	1,552	13
<b>Total Water Treatment Expenses</b>	<b>21,433</b>	<b>20,020</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	64,980	85,778	14
Operation Supplies and Expenses (641)	17,643	21,131	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,231	3,953	16
Maintenance of Mains (651)	20,950	11,965	17
Maintenance of Services (652)	21,677	8,088	18
Maintenance of Meters (653)	9,021	5,856	19
Maintenance of Hydrants (654)	3,187	11,104	20
Maintenance of Other Plant (655)	2,017	227	21
<b>Total Transmission and Distribution Expenses</b>	<b>142,706</b>	<b>148,102</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,684	1,096	<b>22</b>
Accounting and Collecting Labor (902)	6,812	6,540	<b>23</b>
Supplies and Expenses (903)	226	3,585	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,722</b>	<b>11,221</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	28,243	27,418	<b>27</b>
Office Supplies and Expenses (921)	2,000	1,255	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	4,517	7,666	<b>30</b>
Property Insurance (924)	8,511	2,487	<b>31</b>
Injuries and Damages (925)	5,483	3,848	<b>32</b>
Employee Pensions and Benefits (926)	88,104	55,265	<b>33</b>
Regulatory Commission Expenses (928)	1,353	306	<b>34</b>
Miscellaneous General Expenses (930)	2,144	2,014	<b>35</b>
Transportation Expenses (933)	11,678	12,566	<b>36</b>
Maintenance of General Plant (935)	1,211	5,711	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>153,244</b>	<b>118,536</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>391,528</b>	<b>359,916</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		91,613	88,946	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER RELATED PERCENTAGE	1,830	1,784	2
<b>Net property tax equivalent</b>		<b>89,783</b>	<b>87,162</b>	
Social Security	BASED ON PAYROLL	15,242	14,148	3
PSC Remainder Assessment	SPLIT 50/50	80	450	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>105,105</b>	<b>101,760</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			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204039				3
County tax rate	mills		6.563894				4
Local tax rate	mills		6.910334				5
School tax rate	mills		9.901119				6
Voc. school tax rate	mills		1.555829				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>25.135215</b>				10
Less: state credit	mills		1.335805				11
<b>Net tax rate</b>	mills		<b>23.799410</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.910334</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.456948</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.367282</b>				17
<b>Total Tax Rate</b>	mills		<b>25.135215</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.730739</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.799410</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.391157</b>				21
Utility Plant, Jan. 1	\$	<b>5,339,522</b>	5,339,522				22
Materials & Supplies	\$	<b>34,060</b>	34,060				23
<b>Subtotal</b>	\$	<b>5,373,582</b>	<b>5,373,582</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,373,582</b>	<b>5,373,582</b>				26
Assessment Ratio	dec.		0.980313				27
<b>Assessed Value</b>	\$	<b>5,267,792</b>	<b>5,267,792</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.391157</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>91,613</b>	<b>91,613</b>				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>91,613</b>					34

## 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,596		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	797,976		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,810		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>842,824</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	352,666		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>507,606</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,453		23
<b>Total Water Treatment Plant</b>	<b>19,453</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			13,596	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			797,976	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,810	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>842,824</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			352,666	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>507,606</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,453	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>19,453</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,434		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	108,522		26
Transmission and Distribution Mains (343)	2,589,120		27
Fire Mains (344)	0		28
Services (345)	467,539	6,160	29
Meters (346)	214,703	780	30
Hydrants (348)	175,845	1,091	31
Other Transmission and Distribution Plant (349)	561		32
<b>Total Transmission and Distribution Plant</b>	<b>3,558,724</b>	<b>8,031</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,740		34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	19,830		36
Transportation Equipment (392)	132,565	13,519	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,791		39
Laboratory Equipment (395)	4,647		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	159,277		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>410,915</b>	<b>13,519</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,339,522</b>	<b>21,550</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,339,522</b>	<b>21,550</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			2,434 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			108,522 26
Transmission and Distribution Mains (343)	0	(849,732)	1,739,388 27
Fire Mains (344)			0 28
Services (345)	6,000	(153,443)	314,256 29
Meters (346)	940		214,543 30
Hydrants (348)	0	(57,711)	119,225 31
Other Transmission and Distribution Plant (349)			561 32
<b>Total Transmission and Distribution Plant</b>	<b>6,940</b>	<b>(1,060,886)</b>	<b>2,498,929</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			66,740 34
Office Furniture and Equipment (391)			7,002 35
Computer Equipment (391.1)			19,830 36
Transportation Equipment (392)			146,084 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,791 39
Laboratory Equipment (395)			4,647 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			5,063 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			159,277 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>424,434</b>
<b>Total utility plant in service directly assignable</b>	<b>6,940</b>	<b>(1,060,886)</b>	<b>4,293,246</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,940</b>	<b>(1,060,886)</b>	<b>4,293,246</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		4,020	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>4,020</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>4,020</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>4,020</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		849,732	849,732 27
Fire Mains (344)			0 28
Services (345)		153,443	157,463 29
Meters (346)			0 30
Hydrants (348)		57,711	57,711 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,060,886</b>	<b>1,064,906</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,060,886</b>	<b>1,064,906</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,060,886</b>	<b>1,064,906</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			24,613	<b>24,613</b>	1
February			20,299	<b>20,299</b>	2
March			22,015	<b>22,015</b>	3
April			22,557	<b>22,557</b>	4
May			24,545	<b>24,545</b>	5
June			28,958	<b>28,958</b>	6
July			28,557	<b>28,557</b>	7
August			29,345	<b>29,345</b>	8
September			25,921	<b>25,921</b>	9
October			24,194	<b>24,194</b>	10
November			19,420	<b>19,420</b>	11
December			20,512	<b>20,512</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>290,936</b>	<b>290,936</b>	
Less: Water sold				284,722	13
Volume pumped but not sold				<b>6,214</b>	14
Volume sold as a percent of volume pumped				<b>98%</b>	15
Volume used for water production, water quality and system maintenance				5,416	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>5,416</b>	19
Volume pumped but unaccounted for				<b>798</b>	20
Percent of water lost				<b>0%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,611	23
Date of maximum: 1/15/2003					24
Cause of maximum:					25
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				375	26
Date of minimum: 11/29/2003					27
Total KWH used for pumping for the year				1,297,530	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	<b>1</b>
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	<b>2</b>
WELL 6 WISCONSIN	6	410	18	2,016,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22 23
Year Installed	1996	1996	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	50	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CEMETERY	N WISCONSIN	SKOSSUTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1963	1996	1979	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	47	0	0	6
Total capacity in gallons (actual)	513,000	60,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)		1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	Y	Y	14

## 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	W CUMBERLAND		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	32,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	0			705	<b>705</b>	<b>1</b>
M	D	2.000	1,004	0	0	0	<b>1,004</b>	<b>2</b>
M	D	4.000	26,155	0	0	0	<b>26,155</b>	<b>3</b>
M	D	6.000	72,916	0	0	0	<b>72,916</b>	<b>4</b>
P	D	6.000	332	0	0	0	<b>332</b>	<b>5</b>
M	D	8.000	34,217	0	0	0	<b>34,217</b>	<b>6</b>
P	D	8.000	4,806	0	0	0	<b>4,806</b>	<b>7</b>
M	D	10.000	10,469	0	0	0	<b>10,469</b>	<b>8</b>
P	D	10.000	2,049	0	0	0	<b>2,049</b>	<b>9</b>
M	D	12.000	41,711	0	0	0	<b>41,711</b>	<b>10</b>
<b>Total Within Municipality</b>			<b>193,659</b>	<b>0</b>	<b>0</b>	<b>705</b>	<b>194,364</b>	
<b>Total Utility</b>			<b>193,659</b>	<b>0</b>	<b>0</b>	<b>705</b>	<b>194,364</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	112	0	0	0	112		1
M	0.750	1,102	0	6	0	1,096		2
L	0.750	310	0	5	0	305		3
M	1.000	550	14	0	0	564	161	4
M	1.500	15	0	0	0	15		5
M	2.000	23	0	0	0	23		6
M	3.000	6	0	0	0	6		7
M	4.000	3	0	0	0	3		8
P	6.000	5	0	0	0	5	3	9
M	8.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>2,127</b>	<b>14</b>	<b>11</b>	<b>0</b>	<b>2,130</b>	<b>164</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,270	0	47	0	2,223	243	1
1.000	60	4	0	(3)	61	0	2
1.500	31	0	0	0	31	0	3
2.000	43	0	0	3	46	0	4
3.000	11	0	0	4	15	0	5
4.000	8	0			8	0	6
<b>Total:</b>	<b>2,423</b>	<b>4</b>	<b>47</b>	<b>4</b>	<b>2,384</b>	<b>243</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	1,936	169	23	14	0	81	2,223	1
1.000	3	40	7	3	0	8	61	2
1.500	0	22	5	2	0	2	31	3
2.000	0	21	14	3	0	8	46	4
3.000	0	5	4	3	0	3	15	5
4.000	0	1	5	1	0	1	8	6
<b>Total:</b>	<b>1,939</b>	<b>258</b>	<b>58</b>	<b>26</b>	<b>0</b>	<b>103</b>	<b>2,384</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	292	1			293	2
<b>Total Fire Hydrants</b>	<b>292</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>293</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	293
Number of distribution system valves end of year:	468
Number of distribution valves operated during year:	279

## WATER OPERATING SECTION FOOTNOTES

### 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 PREMIUMS.

MAINTENANCE OF HYDRANTS (654) - DECREASE DUE TO NOT REINSTALLING AS MANY HYDRANTS THIS YEAR.

MAINTENANCE OF MAINS (651) - INCREASED DUE TO THE REPAIRING OF THE ROADS WHERE WATER MAIN TRENCHES SUNK.

MAINTENANCE OF SERVICES (652) - INCREASED DUE TO THE REPLACING OF LEAD AND IRON SERVICES WITH 1" COPPER SERVICES.

PROPERTY INSURANCE (924) - INCREASED DUE TO INSURANCE RATES INCREASING.

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

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

MATERIALS AND SUPPLIES AMOUNT WAS INCORRECTLY REPORTED IN 2002.

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

If Adjustments for any account are nonzero, please explain.

Accounts 343, 345, 348: Adjustments is due to reclass of CIAC

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Accounts 343, 345, and 348: Adjustments to reclass CIAC

### Water Mains (Page W-17)

Explain all reported Adjustments.

WHEN ENTERING IN INFORMATION, I ACCIDENTALLY DELETED THE 1.5 INCH WATER MAIN INFORMATION.

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

WATER SERVICES ADDED DURING THE YEAR WERE FINANCED BY DEVELOPERS (\$4,020) AND THE BALANCE BY THE UTILITY.

### Meters (Page W-19)

Explain all reported adjustments.

INACCURATE DATA FROM PRIOR YEARS

**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)	891,376	934,124	1
<b>Total Sewage Operating Revenues</b>	<b>891,376</b>	<b>934,124</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	2,608	2,643	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)	16,280	17,983	6
Amortization of Construction Grants (636)	100,000	100,000	7
<b>Total Other Operating Revenues</b>	<b>118,888</b>	<b>120,626</b>	
<b>Total Operating Revenues</b>	<b>1,010,264</b>	<b>1,054,750</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	170,407	176,650	8
Maintenance Expenses (831-834)	148,161	181,909	9
Customer Accounting & Collection Expenses (840-843)	17,172	16,608	10
Administrative and General Expenses (850-857)	200,195	144,413	11
<b>Total Operation and Maintenance Expenses</b>	<b>535,935</b>	<b>519,580</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	317,177	315,290	12
Amortization Expense (404)		0	13
Taxes (408)	14,443	15,004	14
<b>Total Other Operating Expenses</b>	<b>331,620</b>	<b>330,294</b>	
<b>Total Operating Expenses</b>	<b>867,555</b>	<b>849,874</b>	
<b>NET OPERATING INCOME</b>	<b>142,709</b>	<b>204,876</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				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				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	1,791	88,033	493,256	5
Commercial Revenues	245	37,419	188,820	6
Industrial Revenues	48	29,747	174,716	7
Revenues from Public Authorities	25	11,038	34,584	8
<b>Total Measured Service to General Customers (622)</b>	<b>2,109</b>	<b>166,237</b>	<b>891,376</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>2,109</b>	<b>166,237</b>	<b>891,376</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)	
NATIONAL BY PRODUCTS	12,625	41	191	17	1
UMOS CENTER	261				2
UMOS DAYCARE	36				3
VALLEY TRAIL LANDFILL NEW CELL	1,481	1,124	951	6	4
VALLEY TRAIL LANDFILL OLD CELL	1,309	802	109	10	5
WISCONSIN SPICE	1,230	15,133	17,031	35	6

### 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>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,608	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,608</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>		
LAB CHARGES AND SEWER HOOKUP CHARGES	16,280	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>16,280</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF CONSTRUCTION GRANTS	100,000	7
<b>Total Amortization of Construction Grants (636)</b>	<b>100,000</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	47,037	59,268	1
Power and Fuel for Pumping (821)	51,118	49,459	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	6,040	5,815	4
Phosphorous Removal Chemicals (824)	12,398	15,404	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	1,061	1,073	7
Other Operating Supplies and Expenses (827)	41,865	35,850	8
Transportation Expenses (828)	10,888	9,781	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>170,407</b>	<b>176,650</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	23,652	54,067	11
Maintenance of Collection System Pumping Equipment (832)	27,933	32,086	12
Maintenance of Treatment and Disposal Plant Equipment (833)	44,119	47,257	13
Maintenance of General Plant Structures and Equipment (834)	52,457	48,499	14
<b>Total Maintenance Expenses</b>	<b>148,161</b>	<b>181,909</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	7,695	7,290	15
Flat Rate Inspections (841)	191	3,640	16
Meter Reading (842)	1,879	1,740	17
Uncollectible Accounts (843)	7,407	3,938	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>17,172</b>	<b>16,608</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	28,354	27,490	19
Office Supplies and Expenses (851)	3,657	4,183	20
Outside Services Employed (852)	20,703	19,662	21
Insurance Expense (853)	13,994	6,334	22
Employees Pensions and Benefits (854)	121,424	72,751	23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)	4,857	3,806	<b>24</b>
Miscellaneous General Expenses (856)	7,206	10,187	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>200,195</b>	<b>144,413</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>535,935</b>	<b>519,580</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	BASED ON PAYROLL	12,533	12,770	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,830	1,784	2
PSC Remainder Assessment	SPLIT WATER/SEWER 50/50	80	450	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>14,443</b>	<b>15,004</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 \$50,000. 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,771,487	114,830	7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	88,649		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>3,569,568</b>	<b>114,830</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	471,199		12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	631,766		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	61,530		16
<b>Total Collection System Pumping Installations</b>	<b>1,288,771</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,729,263		18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	318,838		20
Secondary Treatment Equipment (334)	980,999		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	276,432		23
Sludge Treatment and Disposal Equipment (337)	1,131,594		24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	39,791		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	17,641		2,868,676	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			88,649	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>17,641</b>	<b>0</b>	<b>3,666,757</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			471,199	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)			631,766	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			61,530	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>1,288,771</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,729,263	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			318,838	20
Secondary Treatment Equipment (334)			980,999	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			276,432	23
Sludge Treatment and Disposal Equipment (337)			1,131,594	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			39,791	26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	62,257		27
Other Treatment and Disposal Plant Equipment (341)	17,534		28
<b>Total Treatment and Disposal Plant</b>	<b>5,030,011</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	103,708		30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	12,494	896	32
Transportation Equipment (373)	95,551		33
Other General Equipment (379)	510,145		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>741,523</b>	<b>896</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,629,873</b>	<b>115,726</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>10,629,873</b>	<b>115,726</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			62,257 27
Other Treatment and Disposal Plant Equipment (341)			17,534 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>5,030,011</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			103,708 30
Office Furniture and Equipment (372)			19,625 31
Computer Equipment (372.1)			13,390 32
Transportation Equipment (373)			95,551 33
Other General Equipment (379)			510,145 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>742,419</b>
<b>Total utility plant in service directly assignable</b>	<b>17,641</b>	<b>0</b>	<b>10,727,958</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>17,641</b>	<b>0</b>	<b>10,727,958</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 \$50,000. 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. 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)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u>0</u>	<u>0</u>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</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)
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NONE

### SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	874	0	0	0	874	1
6.000	3,518	0	0	0	3,518	2
8.000	130,127	1,100	0	0	131,227	3
10.000	11,917	0	488	0	11,429	4
12.000	7,028	0	612	0	6,416	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,387	0	0	0	1,387	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
<b>Total Utility</b>	<b>175,489</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>175,489</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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NONE