



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: MARION MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 217 N MAIN STREET  
P.O. BOX 127  
MARION, WI 54950-0127

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For the Year Ended: DECEMBER 31, 2008

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

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I CYNTHIA NOACK of  
(Person responsible for accounts)

Marion Municipal Water and Sewer Utility, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/27/2009  
(Date)

CITY CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** 217 N MAIN STREET

P.O. BOX 127

MARION, WI 54950-0127

**When was utility organized?** 1/1/1928

**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 CYNTHIA NOACK

**Title:** CLERK-TREASURER

**Office Address:**

217 N MAIN STREET

P.O. BOX 127

MARION, WI 54950-0127

**Telephone:** (715) 754 - 2124

**Fax Number:** (715) 754 - 5420

**Email Address:** COMARION@FRONTIERNET.NET

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

**Name:** MICHAEL S. LENSMIRE, CPA

**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**Email Address:** MIKE.LENSMIRE@CLIFTONCPA.COM

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

**Name:** PATRICIA MIELKE

**Title:** CHAIRPERSON

**Office Address:**

217 N. MAIN STREET

P.O. BOX 127

MARION, WI 54950

**Telephone:** (715) 754 - 2124

**Fax Number:** (715) 754 - 5420

**Email Address:** COMARION@FRONTIERNET.NET

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

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

**Name:** MICHAEL S. LENSMIRE, CPA

**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544 EXT

**Email Address:** MIKE.LENSMIRE@CLIFTONCPA.COM

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2008

**Period covered by most recent audit:** 1/1/08 THROUGH 12/31/08

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

**Name:** MR JOHN BORK

**Title:** FACILITY MANAGER

**Office Address:**

217 N MAIN STREET  
P.O. BOX 127  
MARION, WI 54950-0127

**Telephone:** (715) 754 - 2124

**Fax Number:** (715) 754 - 5420

**Email Address:** MARIONWWTP@HOTMAIL.COM

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

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

- MR ROBERT EGGLESTON
- MS PATRICIA MIELKE, CHAIR
- MR HARLAN RADTKE
- MR ROBERT SPRENGER
- MR GERALD WILIE

**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:**

**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)?** YES

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

**Firm Name:** MIDWEST CONTRACT OPERATIONS (MCO)  
1445 MCMAHON DRIVE  
P.O. BOX 1025  
NEENAH, WI 54957-1025

**Contact Person:** MR JOHN BORK

**Title:** FACILITY MANAGER

**Telephone:** (715) 754 - 2616

**Fax Number:** (715) 754 - 5420

**Email Address:** MARIONWWTP@HOTMAIL.COM

**Contract/Agreement beginning-ending dates:** 10/1/2008 9/30/2013

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

MCO PROVIDES LABOR AND GENERAL SUPERVISION OF BOTH WATER AND SEWER WASTEWATER OPERATIONS.

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

Members of City Council  
City of Marion  
Marion, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Marion, Wisconsin as of December 31, 2008 and for the year then ended in accordance with the Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

CLIFTON GUNDERSON, LLP

Stevens Point, Wisconsin  
March 27, 2009

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	261,533	287,500	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	132,288	89,753	2
Depreciation Expense (403)	55,984	52,626	3
Amortization Expense (404-407)	0		4
Taxes (408)	628	1,907	5
<b>Total Operating Expenses</b>	<b>188,900</b>	<b>144,286</b>	
<b>Net Operating Income</b>	<b>72,633</b>	<b>143,214</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>72,633</b>	<b>143,214</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	74,690	97,349	10
Miscellaneous Nonoperating Income (421)	74,951	347,105	11
<b>Total Other Income</b>	<b>149,641</b>	<b>444,454</b>	
<b>Total Income</b>	<b>222,274</b>	<b>587,668</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,145)	(3,145)	12
Other Income Deductions (426)	5,933	7,479	13
<b>Total Miscellaneous Income Deductions</b>	<b>2,788</b>	<b>4,334</b>	
<b>Income Before Interest Charges</b>	<b>219,486</b>	<b>583,334</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	277,415	285,152	14
Amortization of Debt Discount and Expense (428)	3,120	3,120	15
Amortization of Premium on Debt--Cr. (429)	0	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	0	19
<b>Total Interest Charges</b>	<b>280,535</b>	<b>288,272</b>	
<b>Net Income</b>	<b>(61,049)</b>	<b>295,062</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,163,166	7,868,104	20
Balance Transferred from Income (433)	(61,049)	295,062	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	845,555	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,256,562</b>	<b>8,163,166</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	261,533	0	261,533	1
<b>Total (Acct. 400):</b>	<b>261,533</b>	<b>0</b>	<b>261,533</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	132,288	0	132,288	2
<b>Total (Acct. 401-402):</b>	<b>132,288</b>	<b>0</b>	<b>132,288</b>	
<b>Depreciation Expense (403):</b>				
Derived	55,984	0	55,984	3
<b>Total (Acct. 403):</b>	<b>55,984</b>	<b>0</b>	<b>55,984</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	628	0	628	5
<b>Total (Acct. 408):</b>	<b>628</b>	<b>0</b>	<b>628</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>72,633</b>	<b>0</b>	<b>72,633</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	74,690		74,690	11
<b>Total (Acct. 419):</b>	<b>74,690</b>	<b>0</b>	<b>74,690</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NON-REGULATED SEWER INCOME	74,951		74,951	13
<b>Total (Acct. 421):</b>	<b>74,951</b>	<b>0</b>	<b>74,951</b>	
<b>TOTAL OTHER INCOME:</b>	<b>149,641</b>	<b>0</b>	<b>149,641</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(3,145)	0	(3,145)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(3,145)</b>	<b>0</b>	<b>(3,145)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	5,933	5,933	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>5,933</b>	<b>5,933</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,145)</b>	<b>5,933</b>	<b>2,788</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	277,415	0	277,415	18
<b>Total (Acct. 427):</b>	<b>277,415</b>	<b>0</b>	<b>277,415</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION EXPENSE	3,120		3,120	19
<b>Total (Acct. 428):</b>	<b>3,120</b>	<b>0</b>	<b>3,120</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<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	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>280,535</b>	<b>0</b>	<b>280,535</b>	
<b>NET INCOME:</b>	<b>(55,116)</b>	<b>(5,933)</b>	<b>(61,049)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	6,406,483	1,756,683	8,163,166	24
<b>Total (Acct. 216):</b>	<b>6,406,483</b>	<b>1,756,683</b>	<b>8,163,166</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(55,116)	(5,933)	(61,049)	25
<b>Total (Acct. 433):</b>	<b>(55,116)</b>	<b>(5,933)</b>	<b>(61,049)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
ADJUSTMENT FOR ASSETS CONTRIBUTED BY TIF FUND IN 2005		527,303	<b>527,303</b>	<b>27</b>
ADJUSTMENT FOR 2007 AUDIT JOURNAL ENTRY NOT REFLECTE	318,252		<b>318,252</b>	<b>28</b>
<b>Total (Acct. 435)--Debit:</b>	<b>318,252</b>	<b>527,303</b>	<b>845,555</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	<b>29</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	<b>30</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,033,115</b>	<b>1,223,447</b>	<b>7,256,562</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.**

Account 435: Of the \$845,555 balance, \$318,252 was for an adjustment made for a 2007 audit journal entry made after submitting the PSC report. The other \$527,303 is for an adjustment made in current year to reclass contributed water and sewer assets paid by the TIF fund in 2005.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	261,533	0	0	0	<b>261,533</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>261,533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,533</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.3	1
Electric		2
Gas		3
Sewer	0.3	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	3,292,317	3,153,679	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	650,740	593,656	2
<b>Net Utility Plant</b>	<b>2,641,577</b>	<b>2,560,023</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	11,475,687	11,173,832	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,343,595	2,089,854	4
<b>Net Nonutility Property</b>	<b>9,132,092</b>	<b>9,083,978</b>	
Investment in Municipality (123)	1,039,804	1,514,804	5
Other Investments (124)	14,438	14,438	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>10,186,334</b>	<b>10,613,220</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	2,362,831	2,273,903	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	42,964	49,623	15
Other Accounts Receivable (143)	158,132	186,165	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	12,336	12,336	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>2,576,263</b>	<b>2,522,027</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	34,317	37,437	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>34,317</b>	<b>37,437</b>	
<b>Total Assets and Other Debits</b>	<b>15,438,491</b>	<b>15,732,707</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)	1,917,603	1,142,728	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,256,562	8,163,166	35
<b>Total Proprietary Capital</b>	<b>9,174,165</b>	<b>9,305,894</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,969,945	6,146,592	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>5,969,945</b>	<b>6,146,592</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	51,297	19,038	40
Payables to Municipality (233)	118,656	132,678	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	76,847	78,182	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	403		46
<b>Total Current and Accrued Liabilities</b>	<b>247,203</b>	<b>229,898</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	47,178	50,323	49
<b>Total Deferred Credits</b>	<b>47,178</b>	<b>50,323</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>15,438,491</b>	<b>15,732,707</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	3,153,679	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,893,362	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	398,955	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>3,292,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	555,380	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	95,360	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>650,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,641,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	504,229				504,229	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	55,984				55,984	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,882				1,882	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>57,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,866</b>	<b>16</b>
<b>Debits during year</b>						17
Book cost of plant retired	6,715				6,715	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>6,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,715</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>555,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>555,380</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.**

The depreciation expense on meters charged to sewer has been included in the other operating revenues (water) schedule, but has been omitted from the taxes schedule because the City has decided not to charge the property tax equivalent in 1997.

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	89,427				<b>89,427</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	5,933				<b>5,933</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>5,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,933</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>95,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,360</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,173,832	301,855		11,475,687	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>11,173,832</b>	<b>301,855</b>	<b>0</b>	<b>11,475,687</b>	
Less accum. prov. depr. & amort. (122)	2,089,854	253,741		2,343,595	3
<b>Net Nonutility Property</b>	<b>9,083,978</b>	<b>48,114</b>	<b>0</b>	<b>9,132,092</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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	12,336	12,336
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	12,336	12,336

**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>				
1998 Revenue BANS	3,120	428	34,317	1
<b>Total</b>			<b>34,317</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,142,728	1
<b>Changes during year (explain):</b>		
CONTRIBUTION OF 2008 ASSETS PAID FOR BY TIF FUND	247,572	2
CONTRIBUTION OF 2005 ASSETS (ADJUSTMENT) PAID FOR BY TIF FUND	527,303	3
<b>Balance end of year</b>	<b><u>1,917,603</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)	
1998 W&S Revenue BANS Series B	12/01/1998	05/01/2019	4.50%	1,840,000	1
2002 SEWER REVENUE BONDS	09/12/2002	09/01/2042	4.50%	4,129,945	2
<b>Total Bonds (Account 221):</b>				<b>5,969,945</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>0</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1998 W&S Revenue BANS Series B	15,729	90,583	91,531	14,781	2
2002 SEWER REVENUE BONDS	62,453	186,832	187,219	62,066	3
<b>Subtotal</b>	<b>78,182</b>	<b>277,415</b>	<b>278,750</b>	<b>76,847</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<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	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>78,182</b>	<b>277,415</b>	<b>278,750</b>	<b>76,847</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCES FROM OTHER FUNDS	1,039,804	1
<b>Total (Acct. 123):</b>	<b>1,039,804</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS WATER	4,187	2
SPECIAL ASSESSMENTS SEWER	10,251	3
<b>Total (Acct. 124):</b>	<b>14,438</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	42,964	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>42,964</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	157,596	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	536	15
<b>Total (Acct. 143):</b>	<b>158,132</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	118,656	23
<b>Total (Acct. 233):</b>	<b>118,656</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	47,178	24
NONE		25
<b>Total (Acct. 253):</b>	<b>47,178</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 143 - This account represents the outstanding sewer bills at year end.

Account 233 - This balance represents the amount the water fund owes to the general fund.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,699,181	0	0	0	2,699,181	1
Materials and Supplies	12,336	0	0	0	12,336	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	529,804	0	0	0	529,804	4
Customer Advances for Construction					0	5
Regulatory Liability	48,750	0	0	0	48,750	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,132,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,132,963</b>	
Net Operating Income	72,633	0	0	0	72,633	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.41%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.41%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	50,323	0	0	0	50,323	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,145	0	0	0	3,145	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>47,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,178</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

Bertram St. extension.

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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

## 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)	258,721	283,439	1
<b>Total Sales of Water</b>	<b>258,721</b>	<b>283,439</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	714	798	2
Rents from Water Property (472 )	0		3
Interdepartmental Rents (473 )	0		4
Other Water Revenues (474 )	2,098	3,263	5
<b>Total Other Operating Revenues</b>	<b>2,812</b>	<b>4,061</b>	
<b>Total Operating Revenues</b>	<b>261,533</b>	<b>287,500</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	56,415	51,772	6
General Operating Expenses (680-691)	75,873	37,981	7
<b>Total Operation and Maintenance Expenses</b>	<b>132,288</b>	<b>89,753</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	55,984	52,626	8
Amortization Expense (404-407)	0		9
Taxes (408 )	628	1,907	10
<b>Total Other Operating Expenses</b>	<b>56,612</b>	<b>54,533</b>	
<b>Total Operating Expenses</b>	<b>188,900</b>	<b>144,286</b>	
<b>NET OPERATING INCOME</b>	<b>72,633</b>	<b>143,214</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	497	17,007	56,875	5
Commercial (461.2 )	70	5,406	16,742	6
Industrial (461.3 )	14	49,729	69,518	7
Public Authority (461.4 )	15	1,927	6,373	8
<b>Total Metered Sales to General Customers (461)</b>	<b>596</b>	<b>74,069</b>	<b>149,508</b>	
Private Fire Protection Service (462 )	6		5,028	9
Public Fire Protection Service (463 )	1		104,185	10
Other Water Sales (465 )	0	0		11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>603</b>	<b>74,069</b>	<b>258,721</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	104,185	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>104,185</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	714	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>714</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
MISCELLANEOUS WATER REVENUES	866	10
Return on net investment in meters charged to sewer department	1,232	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>2,098</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	6,539	23,244	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,853	14,197	3
Chemicals (630)	810	2,543	4
Supplies and Expenses (640)		0	5
Repairs of Water Plant (650)	34,040	11,788	6
Transportation Expenses (660)	2,173	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>56,415</b>	<b>51,772</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	7,000	5,888	8
Office Supplies and Expenses (681)	10,665	10,625	9
Outside Services Employed (682)	53,313	12,765	10
Insurance Expense (684)	3,748	4,371	11
Employees Pensions and Benefits (686)	1,145	4,255	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	2	77	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
<b>Total General Operating Expenses</b>	<b>75,873</b>	<b>37,981</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>132,288</b>	<b>89,753</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

Account 650 - The increase in this account in the current year is due to the repairs that were necessary on the well pumps. These repairs were not necessary in the prior year.

Account 660 - This account is a new account for the City in the current year. Consists of maintenance costs of the City's vehicles.

Account 682 - Increase is due to the contract with Midwest Contract Operations (MCO) the City entered into in the current year that was not present in the prior year. The contract relates to the former employee of the City now being a contractor for the City.

Account 686 - The City saw a decrease in this account in the current year due to the fact that one of its full time employees is no longer employed with the City, but is now a contractor for the City.

Account 600 - The balance of this account decreased in the current fiscal year because one of the full time utility employees became a full time contractor for the City.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		504	1,759	3
PSC Remainder Assessment		124	148	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>628</b>	<b>1,907</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			Shawano	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171027	0.181181			3
County tax rate	mills		4.500354	5.679092			4
Local tax rate	mills		9.901317	10.489079			5
School tax rate	mills		7.186047	7.612623			6
Voc. school tax rate	mills		1.695635	1.796292			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>23.454380</b>	<b>25.758267</b>			<b>10</b>
Less: state credit	mills		0.201200	1.360000			11
<b>Net tax rate</b>	mills		<b>23.253180</b>	<b>24.398267</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.901317</b>	<b>10.489079</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.881682</b>	<b>9.408915</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.782999</b>	<b>19.897994</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.454380</b>	<b>25.758267</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800831</b>	<b>0.772490</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.253180</b>	<b>24.398267</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.621872</b>	<b>18.847408</b>			<b>21</b>
Utility Plant, Jan. 1	\$	3,153,679	21,895	3,131,784			22
Materials & Supplies	\$	12,336	0	12,336			23
<b>Subtotal</b>	\$	<b>3,166,015</b>	<b>21,895</b>	<b>3,144,120</b>			<b>24</b>
Less: Plant Outside Limits	\$	0	0	0			25
<b>Taxable Assets</b>	\$	<b>3,166,015</b>	<b>21,895</b>	<b>3,144,120</b>			<b>26</b>
Assessment Ratio	dec.		0.992263	0.925929			27
<b>Assessed Value</b>	\$	<b>2,932,957</b>	<b>21,726</b>	<b>2,911,232</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.621872</b>	<b>18.847408</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>55,274</b>	<b>405</b>	<b>54,869</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	23,140					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The City Council approved not charging the property tax equivalent on June 2, 1997.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	414				414	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	679				679	4
Structures and Improvements (311)	75,999				75,999	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	23,979				23,979	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>100,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,657</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	226,131				226,131	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	50,736				50,736	16
<b>Total Pumping Plant</b>	<b>276,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,867</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	191				191	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	49,901				49,901	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>50,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,092</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	591,162				591,162	24
Transmission and Distribution Mains (343)	1,070,966	67,383		204,854	1,343,203	25
Services (345)	124,864	13,321	120	2,809	140,874	26
Meters (346)	67,893	19,901	5,995		81,799	27
Hydrants (348)	147,630	39,948	600	42,061	229,039	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,002,515</b>	<b>140,553</b>	<b>6,715</b>	<b>249,724</b>	<b>2,386,077</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,996				5,996	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)	21,133				21,133	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	47,326	4,800			52,126	41
<b>Total General Plant</b>	<b>74,455</b>	<b>4,800</b>	<b>0</b>	<b>0</b>	<b>79,255</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,505,000</b>	<b>145,353</b>	<b>6,715</b>	<b>249,724</b>	<b>2,893,362</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,505,000</b>	<b>145,353</b>	<b>6,715</b>	<b>249,724</b>	<b>2,893,362</b>	

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

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

**If Adjustments for any account are nonzero, please explain.**

Accounts 343, 345 and 348 adjustments - to reclassify amounts because it was paid for by the  
TIF fund back in 2005.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	603,809			(204,854)	<b>398,955</b>	25
Services (345)	2,809			(2,809)	0	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	42,061			(42,061)	0	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>648,679</b>	<b>0</b>	<b>0</b>	<b>(249,724)</b>	<b>398,955</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>648,679</b>	<b>0</b>	<b>0</b>	<b>(249,724)</b>	<b>398,955</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>648,679</b>	<b>0</b>	<b>0</b>	<b>(249,724)</b>	<b>398,955</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**If Adjustments for any account are nonzero, please explain.**

Accounts 343, 345 and 348 adjustments - to reclassify amounts because it was paid for by the TIF fund back in 2005.

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## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,343	7,343	1
February			6,985	6,985	2
March			6,767	6,767	3
April			6,332	6,332	4
May			7,247	7,247	5
June			6,402	6,402	6
July			7,011	7,011	7
August			7,331	7,331	8
September			6,631	6,631	9
October			6,657	6,657	10
November			5,926	5,926	11
December			5,974	5,974	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>80,606</b>	<b>80,606</b>	

## WATER LOSS AND OTHER STATISTICS

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

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	80,606	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>80,606</b>	3
Less: Gallons (000's) sold:	74,069	4
Gallons (000's) entering distribution system but not sold:	<b>6,537</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>0</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>6,537</b>	17
Subtotal of Estimated Losses:	<b>6,537</b>	18
Percentage of water entering distribution system sold:	<b>92%</b>	19
Percentage of unaccounted for water:	<b>8%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	518	28
Date of maximum: 10/06/2008		29
Cause of maximum: FLUSHING FIRE HYDRANTS		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	108	33
Date of minimum: 11/28/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	120,200	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?		43
Outside municipality?		44

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL NO.1-IV EAST 2ND STREET	1	98	12	170,000	Yes	1
WELL NO. 2-IV EAST 2ND STREET	2	76	16	84,000	Yes	2

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT #1	HIGHLIFT #2	NO.1	1
Location	HIGHLIFT #1	HIGHLIFT #2	WELL #1	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE N.W.	5
Year Installed	1990	1990	1935	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	550	500	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1990	1990	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO.2			15
Location	WELL NO. 2			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	LAYNE N.W.			19
Year Installed	1957			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	500			22
Pump Motor or Standby Engine Mfr	U.S.			24
Year Installed	1996			25
Type	ELECTRIC			26
Horsepower	7			27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1990	1997		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	6	128		6
Total capacity in gallons (actual)	100,000	250,000		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)	BOOSTER STATION			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.)	1.5118			12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	31,875				31,875	1
M	D	8.000	10,107				10,107	2
M	D	10.000	20,725				20,725	3
P	D	10.000	0	1,516	0	0	1,516	4
M	D	12.000	1,975				1,975	5
P	D	12.000	4,071				4,071	6
<b>Total Within Municipality</b>			<b>68,753</b>	<b>1,516</b>	<b>0</b>	<b>0</b>	<b>70,269</b>	
<b>Total Utility</b>			<b>68,753</b>	<b>1,516</b>	<b>0</b>	<b>0</b>	<b>70,269</b>	

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## WATER MAINS

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

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

All water mains added during the year were financed by CDBG and TIF funding.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	448	0	3	0	445	23	1
M	1.000	177	9	0	0	186	61	2
M	1.250	2	0	0	0	2	0	3
M	1.500	11	0	0	0	11	5	4
M	2.000	21	0	0	0	21	11	5
M	3.000	2	0	0	0	2	0	6
M	4.000	4	0	0	0	4	0	7
<b>Total Utility</b>		<b>665</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>671</b>	<b>100</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

All water service additions in the current year were financed by CDBG and TIF funding.

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	645	103	97	0	651	97	1
1.000	27	8	8	0	27	8	2
1.250	1	0	0	0	1	0	3
1.500	14	2	2	0	14	2	4
2.000	11	2	2	0	11	2	5
3.000	4	0	0	0	4	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>704</b>	<b>115</b>	<b>109</b>	<b>0</b>	<b>710</b>	<b>109</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)	
0.750	466	48	0	6	128	3	651	1
1.000	1	15	2	4	1	4	27	2
1.250	0	0	1	0	0	0	1	3
1.500	0	8	2	2	1	1	14	4
2.000	0	3	4	2	0	2	11	5
3.000	0	0	0	2	1	1	4	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>467</b>	<b>74</b>	<b>10</b>	<b>17</b>	<b>131</b>	<b>11</b>	<b>710</b>	

---

## METERS

---

### Meters (Page W-21)

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

Meters 1" and smaller are replaced every 20 years.

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

Yes

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	114	10	6		118	2
<b>Total Fire Hydrants</b>	<b>114</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>118</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	118
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	168

## 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)	556,739	693,460	1
<b>Total Sewage Operating Revenues</b>	<b>556,739</b>	<b>693,460</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	3,322	3,713	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 )	8,055	3,824	6
<b>Total Other Operating Revenues</b>	<b>11,377</b>	<b>7,537</b>	
<b>Total Operating Revenues</b>	<b>568,116</b>	<b>700,997</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	68,856	106,174	7
Maintenance Expenses (831-834)	23,267	44,394	8
Customer Accounting & Collection Expenses (840-843)	5,500	4,388	9
Administrative and General Expenses (850-857)	64,313	35,467	10
<b>Total Operation and Maintenance Expenses</b>	<b>161,936</b>	<b>190,423</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	255,623	251,764	11
Amortization Expense (404 )	0	0	12
Taxes (408 )	75,608	78,238	13
<b>Total Other Operating Expenses</b>	<b>331,231</b>	<b>330,002</b>	
<b>Total Operating Expenses</b>	<b>493,167</b>	<b>520,425</b>	
<b>NET OPERATING INCOME</b>	<b>74,949</b>	<b>180,572</b>	

## SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )				1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	497	16,292	241,471	5
Commercial Revenues (622.2 )	70	5,715	93,919	6
Industrial Revenues (622.3 )	13	8,210	198,623	7
Revenues from Public Authorities (622.4 )	10	1,453	22,726	8
<b>Total Measured Service to General Customers (622)</b>	<b>590</b>	<b>31,670</b>	<b>556,739</b>	
Service to Other Systems (624 )				9
Other Sewerage Service (625 )				10
Interdepartmental Service (626 )				11
<b>Total Sewage Operating Revenues</b>	<b>590</b>	<b>31,670</b>	<b>556,739</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)
INDUSTRIAL	198,623			1

## OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customer Forfeited Discounts (631):</b>		
NONE		1
Customer late payment charges	3,322	2
<b>Other (specify):</b>		
<b>Total Customer Forfeited Discounts (631)</b>	<b>3,322</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>		
MISCELLANEOUS OPERATING REVENUES	8,055	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>8,055</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	6,274	40,645	1
Power and Fuel for Pumping (821)	25,541	29,062	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	34,868	36,467	8
Transportation Expenses (828)	2,173	0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>68,856</b>	<b>106,174</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	23,267	44,394	13
Maintenance of General Plant Structures and Equipment (834)		0	14
<b>Total Maintenance Expenses</b>	<b>23,267</b>	<b>44,394</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	5,500	4,388	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>5,500</b>	<b>4,388</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	1,500	1,500	19
Office Supplies and Expenses (851)		0	20
Outside Services Employed (852)	55,727	16,326	21
Insurance Expense (853)	4,614	8,437	22
Employees Pensions and Benefits (854)	1,128	8,199	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	1,344	1,005	25
Rents (857)		0	26
<b>Total Administrative and General Expenses</b>	<b>64,313</b>	<b>35,467</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>161,936</b>	<b>190,423</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		484	3,090	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment		124	148	3
Other (specify): PROPERTY TAX EQUIV		75,000	75,000	4
<b>Total tax expense</b>		<b>75,608</b>	<b>78,238</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	179,600				179,600	4
Structures and Improvements (311)	63,595				63,595	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	1,154,073	277,685		277,579	1,709,337	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>1,397,268</b>	<b>277,685</b>	<b>0</b>	<b>277,579</b>	<b>1,952,532</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATION</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	5,873,741				5,873,741	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	478,641				478,641	20
Secondary Treatment Equipment (334)	476,989				476,989	21
Advanced Treatment Equipment (335)	38,999				38,999	22
Chlorination Equipment (336)	30,636				30,636	23
Sludge Treatment and Disposal Equipment (337)	12,364				12,364	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	21,016				21,016	26
Outfall Sewer Pipes (340)	63,983				63,983	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	131,237	9,719			140,956	28
<b>Total Treatment and Disposal Plant</b>	<b>7,127,606</b>	<b>9,719</b>	<b>0</b>	<b>0</b>	<b>7,137,325</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Computer Equipment (372.1)	0				0	32
Transportation Equipment (373)	15,348				15,348	33
Other General Equipment (379)	18,032	14,451			32,483	34
Other Tangible Property (390)	0				0	35
Miscellaneous Equipment (398)	0				0	36
<b>Total General Plant</b>	<b>33,380</b>	<b>14,451</b>	<b>0</b>	<b>0</b>	<b>47,831</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,558,254</b>	<b>301,855</b>	<b>0</b>	<b>277,579</b>	<b>9,137,688</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	37
<b>Total utility plant in service</b>	<b>8,558,254</b>	<b>301,855</b>	<b>0</b>	<b>277,579</b>	<b>9,137,688</b>	

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

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**Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)**

**General footnotes**

Acct 313 adjustment - to reclassify amounts because it was paid for by the TIF fund back in 2005.

Acct 379 additions - purchases made for computer upgrades, snowblower and misc other equipment

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	1,723,078			(277,579)	1,445,499	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>1,723,078</b>	<b>0</b>	<b>0</b>	<b>(277,579)</b>	<b>1,445,499</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installati</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	892,502				892,502	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>892,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>892,502</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Computer Equipment (372.1)	0				0	32
Transportation Equipment (373)	0				0	33
Other General Equipment (379)	0				0	34
Other Tangible Property (390)	0				0	35
Miscellaneous Equipment (398)	0				0	36
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,615,580</b>	<b>0</b>	<b>0</b>	<b>(277,579)</b>	<b>2,338,001</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	37
<b>Total utility plant in service</b>	<b>2,615,580</b>	<b>0</b>	<b>0</b>	<b>(277,579)</b>	<b>2,338,001</b>	

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

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**Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page N-08)**

**General footnotes**

Acct 313 adjustment - to reclassify amounts because it was paid for by the TIF fund back in 2005.

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## SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
							0	1
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## SEWER MAINS

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

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

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