



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUND

Principal Office: P.O. BOX 205
MOUNT CALVARY, WI 53057

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I JAMES FAHRBACH of
(Person responsible for accounts)

VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUND, 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) 03/31/2009
(Date)

SEWER AND WATER CLERK/TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANT'S COMPILATION REPORT

Mt. Calvary Water and Sewer Utility
Mt. Calvary, Wisconsin

We have compiled the Municipal Utility Annual Report as of December 31, 2008 and for the year then ended of the Mt. Calvary Water and Sewer Utility included in the accompanying prescribed form in accordance with Statements on 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 of Wisconsin information that is the representation of the Mt. Calvary Water and Sewer Utility. 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 them.

The requirement of the Public Service Commission of Wisconsin for presenting information in the prescribed form differs from generally accepted accounting principles. Accordingly, the annual report form is not designed for those who are not informed about such differences.

Huberty and Associates, S.C.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUND

Utility Address: P.O. BOX 205
MOUNT CALVARY, WI 53057

When was utility organized? 1/1/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMES FAHRBACH

Title: SEWER & WATER UTILITY CLERK-TREASURER

Office Address:

P.O. BOX 205
MOUNT CALVARY, WI 53057

Telephone: (920) 753 - 4671

Fax Number:

Email Address: jfarbe@charter.net

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

Name: CYNDI HINTZ

Title: CPA

Office Address: HUBERTY & ASSOCIATES, S.C.

145 S MARR ST
FOND DU LAC, WI 54935

Telephone: (920) 923 - 8400 EXT

Fax Number: (920) 923 - 8410

Email Address: CHINTZ@HUBERTYANDASSOCIATES.COM

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

Name: KEN MERTENS

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 205
MT CALVARY, WI 53057

Telephone:

Fax Number:

Email Address:

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

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

Name: CYNDI HINTZ

Title: CPA

Office Address: HUBERTY & ASSOCIATES, S.C.

145 S MARR ST
FOND DU LAC, WI 54935

Telephone: (920) 923 - 8400

Fax Number: (920) 923 - 8410

Email Address: CHINTZ@HUBERTYANDASSOCIATES.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/29/2008

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: JAMES FAHRBACH

Title: CLERK - TREASURER

Office Address:

VILLAGE OF MOUNT CALVARY
P.O. BOX 205
MT CALVARY, WI 53057

Telephone: (920) 753 - 4671

Fax Number: () -

Email Address: jfarbe@charter.net

Name of utility commission/committee: BOARD OF DIRECTORS

Names of members of utility commission/committee:

- JOE ABLER, TRUSTEE
- JACKIE ATKINSON, TRUSTEE
- BRIAN BLATZ, TRUSTEE
- JAMES FAHRBACH, UILITY CLERK/TREASURER
- PAUL KEIFENHEIM, TRUSTEE
- KEN MERTENS, PRESIDENT
- GLENN SCHRAGE, TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)
P.O. BOX 418
MENASHA, WI 54952-0148

Contact Person: GREG QUASIUS

Title:

Telephone: (920) 948 - 2422

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2008 12/31/2008

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

MCO shall operate the water & wastewater departments; managing its employees in performing operations; achieve compliance with environmental and regulatory laws applicable to the systems;and report to the Village regularly on the status of such activity

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	82,810	81,377	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	73,934	60,430	2
Depreciation Expense (403)	14,972	13,038	3
Amortization Expense (404-407)	0		4
Taxes (408)	9,200	9,173	5
Total Operating Expenses	98,106	82,641	
Net Operating Income	(15,296)	(1,264)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(15,296)	(1,264)	
OTHER INCOME			
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)	46,112	43,221	10
Miscellaneous Nonoperating Income (421)	45,959	45,684	11
Total Other Income	92,071	88,905	
Total Income	76,775	87,641	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,937)	(5,937)	12
Other Income Deductions (426)	6,347	6,245	13
Total Miscellaneous Income Deductions	410	308	
Income Before Interest Charges	76,365	87,333	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	872	1,009	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	872	1,009	
Net Income	75,493	86,324	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,641,452	2,546,224	20
Balance Transferred from Income (433)	75,493	86,324	21
Miscellaneous Credits to Surplus (434)	8,904	8,904	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,725,849	2,641,452	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	82,810	0	82,810	1
Total (Acct. 400):	82,810	0	82,810	
Operation and Maintenance Expense (401-402):				
Derived	73,934	0	73,934	2
Total (Acct. 401-402):	73,934	0	73,934	
Depreciation Expense (403):				
Derived	14,972	0	14,972	3
Total (Acct. 403):	14,972	0	14,972	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	9,200	0	9,200	5
Total (Acct. 408):	9,200	0	9,200	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(15,296)	0	(15,296)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
MISCELLANEOUS	934	0	934	11
INVESTMENT INCOME	45,178		45,178	12
Total (Acct. 419):	46,112	0	46,112	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,950	1,950	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NON REGULATED SEWER INCOME	42,059	1,950	44,009	14
Total (Acct. 421):	42,059	3,900	45,959	
TOTAL OTHER INCOME:	88,171	3,900	92,071	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,937)	0	(5,937)	15
NONE			0	16
Total (Acct. 425):	(5,937)	0	(5,937)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	6,347	6,347	17
NONE			0	18
Total (Acct. 426):	0	6,347	6,347	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,937)	6,347	410	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	872	0	872	19
Total (Acct. 427):	872	0	872	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	872	0	872	
NET INCOME:	77,940	(2,447)	75,493	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,199,881	1,441,571	2,641,452	25
Total (Acct. 216):	1,199,881	1,441,571	2,641,452	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	77,940	(2,447)	75,493	26
Total (Acct. 433):	77,940	(2,447)	75,493	
Miscellaneous Credits to Surplus (434):				
PROPERTY TAX EQUIVALENT FORGIVEN	8,904		8,904	* 27
Total (Acct. 434):	8,904	0	8,904	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,286,725	1,439,124	2,725,849	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

\$8,904 REPRESENTS THE AMOUNT OF THE PROPERTY TAX EQUIVALENT.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	82,810	0	0	0	82,810	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	82,810	0	0	0	82,810	

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	0.2	1
Electric		2
Gas		3
Sewer	0.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	819,653	747,364	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	366,818	346,952	2
Net Utility Plant	452,835	400,412	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,921,743	2,919,793	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,025,071	946,156	4
Net Nonutility Property	1,896,672	1,973,637	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,896,672	1,973,637	
CURRENT AND ACCRUED ASSETS			
Cash (131)	89,267	137,701	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	827,555	737,101	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	20,510	20,510	15
Other Accounts Receivable (143)	56,461	50,867	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	310	310	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	0	0	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)	5,528	7,525	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	999,011	953,394	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,348,518	3,327,443	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	47,298	42,690	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,725,849	2,641,452	35
Total Proprietary Capital	2,773,147	2,684,142	
LONG-TERM DEBT			
Bonds (221)	461,728	538,202	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	461,728	538,202	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,937	9,425	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	515	523	43
Interest Accrued (237)	138	161	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	24,590	10,109	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	89,053	94,990	49
Total Deferred Credits	89,053	94,990	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,348,518	3,327,443	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	747,364	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	530,993	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	288,660	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
Total Utility Plant	819,653	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	210,198	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	156,620	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
Total Accumulated Provision	366,818	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	452,835	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	195,527				195,527	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,972				14,972	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	730				730	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,702	0	0	0	15,702	16
Debits during year						17
Book cost of plant retired	1,031				1,031	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,031	0	0	0	1,031	25
Balance end of year (111.1)	210,198	0	0	0	210,198	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	151,425				151,425	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	6,347				6,347	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	6,347	0	0	0	6,347	16
Debits during year						17
Book cost of plant retired	1,152				1,152	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,152	0	0	0	1,152	25
Balance end of year (111.2)	156,620	0	0	0	156,620	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,919,793	1,950		2,921,743	1
NONE	0			0	2
Total Nonutility Property (121)	2,919,793	1,950	0	2,921,743	
Less accum. prov. depr. & amort. (122)	946,156	78,915		1,025,071	3
Net Nonutility Property	1,973,637	(76,965)	0	1,896,672	

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

Particulars (a)	Amount (b)	
Balance first of year	310	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	310	

MATERIALS AND SUPPLIES

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

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

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	42,690	1
Changes during year (explain):		
2 HYDRANTS CONTRIBUTED BY MUNICIPALITY	4,608	2
Balance end of year	47,298	

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)	
CLEAN WATER FUND BONDS	08/10/1994	05/01/2014	0.17%	461,728	1
Total Bonds (Account 221):				461,728	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	523	1
Accruals:		
Charged water department expense	9,200	2
Charged electric department expense		3
Charged sewer department expense	497	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,697	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	734	7
PSC Remainder Assessment	67	8
Other (explain):		
PROPERTY TAX EQUIVALENT FORGIVEN	8,904	9
Total payments and other debits	9,705	
Balance end of year	515	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND BONDS	161	872	895	138	1
Subtotal	161	872	895	138	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	161	872	895	138	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,510	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	20,510	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	56,461	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	56,461	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		89,053 23
NONE		24
Total (Acct. 253):		89,053

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

THE UTILITY PROVIDES NON-REGULATED SEWER SERVICE. THE RECEIVABLES FOR THE PERIOD ENDED 12/31/08 IS \$56,461. THE BALANCE IN THIS ACCOUNT FOR THE PERIOD ENDED 12/31/07 WAS \$50,867.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	497,551	0	0	0	497,551	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	202,862	0	0	0	202,862	4
Customer Advances for Construction					0	5
Regulatory Liability	92,021	0	0	0	92,021	6
NONE					0	7
Average Net Rate Base	202,668	0	0	0	202,668	
Net Operating Income	(15,296)	0	0	0	(15,296)	8
Net Operating Income as a percent of						
Average Net Rate Base	-7.55%	N/A	N/A	N/A	-7.55%	

**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	94,990	0	0	0	94,990	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,937	0	0	0	5,937	3
Other (specify):						
NONE					0	4
Balance End of Year	89,053	0	0	0	89,053	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	82,311	80,944	1
Total Sales of Water	82,311	80,944	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	499	433	5
Total Other Operating Revenues	499	433	
Total Operating Revenues	82,810	81,377	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	26,913	23,326	6
General Operating Expenses (680-691)	47,021	37,104	7
Total Operation and Maintenance Expenses	73,934	60,430	
Other Operating Expenses			
Depreciation Expense (403)	14,972	13,038	8
Amortization Expense (404-407)			9
Taxes (408)	9,200	9,173	10
Total Other Operating Expenses	24,172	22,211	
Total Operating Expenses	98,106	82,641	
NET OPERATING INCOME	(15,296)	(1,264)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	207	9,563	30,956	5
Commercial (461.2)	34	7,376	19,574	6
Industrial (461.3)				7
Public Authority (461.4)	3	112	885	8
Total Metered Sales to General Customers (461)	244	17,051	51,415	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	241		30,896	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	485	17,051	82,311	

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
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	30,896	3
NONE		4
Total Public Fire Protection Service (463)	30,896	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	499	10
Other (specify):		
Total Other Water Revenues (474)	499	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	1,881	825	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	8,962	8,150	3
Chemicals (630)	2,168	3,359	4
Supplies and Expenses (640)	3,082	2,207	5
Repairs of Water Plant (650)	10,820	8,785	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	26,913	23,326	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,750	2,981	8
Office Supplies and Expenses (681)	757	410	9
Outside Services Employed (682)	42,065	32,164	10
Insurance Expense (684)	1,449	1,449	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	100	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	47,021	37,104	
Total Operation and Maintenance Expenses	73,934	60,430	

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		8,904	8,904	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		134	108	2
Net property tax equivalent		8,770	8,796	
Social Security		363	286	3
PSC Remainder Assessment		67	91	4
Other (specify): NONE			0	5
Total tax expense		9,200	9,173	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174243				3
County tax rate	mills		5.355948				4
Local tax rate	mills		1.969061				5
School tax rate	mills		8.006706				6
Voc. school tax rate	mills		1.378666				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.884624				10
Less: state credit	mills		1.347500				11
Net tax rate	mills		15.537124				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.969061				14
Combined School Tax Rate	mills		9.385372				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.354433				17
Total Tax Rate	mills		16.884624				18
Ratio of Local and School Tax to Total	dec.		0.672472				19
Total tax net of state credit	mills		15.537124				20
Net Local and School Tax Rate	mills		10.448277				21
Utility Plant, Jan. 1	\$	747,364	747,364				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	747,364	747,364				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	747,364	747,364				26
Assessment Ratio	dec.		0.973957				27
Assessed Value	\$	727,900	727,900				28
Net Local & School Rate	mills		10.448277				29
Tax Equiv. Computed for Current Year	\$	7,605	7,605				30
Tax Equivalent per 1994 PSC Report	\$	8,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,904					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	500	0	0	0	500	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	7,505				7,505	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	3,566				3,566	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	85,733	66,375			152,108	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	96,804	66,375	0	0	163,179	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	43,127				43,127	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	81,176				81,176	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,283				4,283	16
Total Pumping Plant	128,586	0	0	0	128,586	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	5,512				5,512	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	5,512	0	0	0	5,512	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,969				1,969	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	35,747				35,747	24
Transmission and Distribution Mains (343)	126,910				126,910	25
Services (345)	5,238				5,238	26
Meters (346)	18,083	1,539	1,031		18,591	27
Hydrants (348)	10,604				10,604	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	198,551	1,539	1,031	0	199,059	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	18,431				18,431	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)	7,682				7,682	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)	8,044				8,044	41
Total General Plant	34,157	0	0	0	34,157	
Total utility plant in service directly assignable	464,110	67,914	1,031	0	530,993	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	464,110	67,914	1,031	0	530,993	

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

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

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

WELL #2 COLLAPSED AND NEEDED REPAIR TO REMOVE SAND. TOTAL AMOUNT OF ADDITIONS OF \$66,375 ARE FROM WATER WELL SOLUTIONS.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	44,053				44,053	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	44,053	0	0	0	44,053	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	22,161				22,161	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	11,031				11,031	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	33,192	0	0	0	33,192	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	18,369				18,369	24
Transmission and Distribution Mains (343)	132,982				132,982	25
Services (345)	31,776	1,950			33,726	26
Meters (346)	8,198				8,198	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	14,684	4,608	1,152		18,140	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	206,009	6,558	1,152	0	211,415	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	283,254	6,558	1,152	0	288,660	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	283,254	6,558	1,152	0	288,660	

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			1,349	1,349	1
February			1,304	1,304	2
March			1,423	1,423	3
April			1,392	1,392	4
May			1,446	1,446	5
June			1,200	1,200	6
July			1,267	1,267	7
August			1,411	1,411	8
September			1,285	1,285	9
October			3,294	3,294	10
November			1,310	1,310	11
December			1,372	1,372	12
Total annual pumpage	0	0	18,053	18,053	

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):	18,053	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	18,053	3
Less: Gallons (000's) sold:	17,051	4
Gallons (000's) entering distribution system but not sold:	1,002	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	100	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:	540	10
Subtotal Estimated Usage:	640	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:	362	17
Subtotal of Estimated Losses:	362	18
Percentage of water entering distribution system sold:	94%	19
Percentage of unaccounted for water:	2%	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.)	500	28
Date of maximum: 10/21/2008		29
Cause of maximum: TANK CLEANING		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 09/02/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	62,945	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:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	956	43
Outside municipality?	20	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)	
#1 DIX ROAD	BF809	308	17	27,600	Yes	1
#2 DIX ROAD	BF819	298	15	17,800	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	WELL #1	WELL #2		1
Location	DIX ROAD	DIX ROAD		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE	AMERICAN TURBINE		5
Year Installed	2003	1986		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	700	450		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		9 10
Year Installed	2003	1986		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	40		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	74		6
Total capacity in gallons (actual)	100,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	6.000	19,973				19,973	1
P	D	6.000	2,787				2,787	2
A	D	8.000	2,324				2,324	3
A	D	10.000	4,242				4,242	4
Total Within Municipality			29,326	0	0	0	29,326	
Total Utility			29,326	0	0	0	29,326	

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	181				181		1
M	1.000	38				38		2
M	2.000	1	1			2		* 3
Total Utility		220	1	0	0	221	0	

WATER SERVICES

Water Services (Page W-20)

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

ADDITION OF ONE 2 INCH WATER SERVICE WAS INSTALLED BY THE PROPERTY OWNER. THE COST OF THE
ADDITION WAS REPORTED AS CONTRIBUTED CAPITAL BASED ON THE COSTS INCURRED BY THE PROPERTY OWNER.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

AT THE END OF THE YEAR ALL SERVICES WERE IN USE.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*
0.625	242	12	2		252	21	1
0.750	3	1			4	0	2
1.000	2	1			3	0	3
1.500	1				1	0	4
2.000	2				2	0	5
3.000	2				2	0	6
4.000	1				1	0	7
Total:	253	14	2	0	265	21	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	*
0.625	207	24	0	1	0	20	252	1
0.750	0	3	0	0	0	1	4	2
1.000	0	0	0	1	0	2	3	3
1.500	0	0	0	1	0	0	1	4
2.000	0	1	0	0	0	1	2	5
3.000	0	2	0	0	0	0	2	6
4.000	0	1	0	0	0	0	1	7
Total:	207	31	0	3	0	24	265	

METERS

Meters (Page W-21)

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, METERS ARE TESTED BY MIDWEST CONTRACT OPERATIONS INC. (MCO), WHICH IS IN CHARGE OF THE UTILITY'S OPERATIONAL FUNCTIONS. ALL STATION METERS ARE BEING TESTED EVERY TWO YEARS.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2	0	0		2	1
Within Municipality	64	1	1		64	2
Total Fire Hydrants	66	1	1	0	66	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	103
Number of distribution valves operated during year:	102

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	196,511	194,715	1
Total Sewage Operating Revenues	196,511	194,715	
Other Operating Revenues			
Customer Forfeited Discounts (631)	0	0	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)	0	2	6
Total Other Operating Revenues	0	2	
Total Operating Revenues	196,511	194,717	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	24,309	22,192	7
Maintenance Expenses (831-834)	3,106	9,810	8
Customer Accounting & Collection Expenses (840-843)	2,750	2,750	9
Administrative and General Expenses (850-857)	44,146	38,160	10
Total Operation and Maintenance Expenses	74,311	72,912	
Other Operating Expenses			
Depreciation Expense (403)	79,644	79,627	11
Amortization Expense (404)		0	12
Taxes (408)	497	394	13
Total Other Operating Expenses	80,141	80,021	
Total Operating Expenses	154,452	152,933	
NET OPERATING INCOME	42,059	41,784	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	207	9,420	91,170	5
Commercial Revenues (622.2)	34	9,945	104,296	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	3	4,989	1,045	8
Total Measured Service to General Customers (622)	244	24,354	196,511	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	244	24,354	196,511	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

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

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)	
OPERATION EXPENSES			
Supervision and Labor (820)	0	0	1
Power and Fuel for Pumping (821)	20,126	17,439	2
Power and Fuel for Aeration Equipment (822)	2,894	3,008	3
Chlorine (823)	0	171	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	1,289	1,574	8
Transportation Expenses (828)	0	0	9
Rents (829)	0	0	10
Total Operation Expenses	24,309	22,192	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	5,809	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,106	4,001	13
Maintenance of General Plant Structures and Equipment (834)	0	0	14
Total Maintenance Expenses	3,106	9,810	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	1,375	1,375	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,375	1,375	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	2,750	2,750	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	0	925	19
Office Supplies and Expenses (851)	760	453	20
Outside Services Employed (852)	40,886	34,751	21
Insurance Expense (853)	1,449	1,449	22
Employees Pensions and Benefits (854)	0	0	23
Regulatory Commission Expenses (855)	552	0	24
Miscellaneous General Expenses (856)	499	582	25
Rents (857)		0	26
Total Administrative and General Expenses	44,146	38,160	
Total Operation and Maintenance Expenses	74,311	72,912	

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		363	286	1
Local and School Tax Equivalent on Meters Charged by Water Department		134	108	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		497	394	

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	28,823				28,823	6
Collecting Mains and Accessories (313)	35,557				35,557	7
Interceptor Mains and Accessories (314)	322,576				322,576	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	386,956	0	0	0	386,956	
COLLECTION SYSTEM PUMPING INSTALLATION						
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
Total Collection System Pumping Installation	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	11,483				11,483	17
Structures and Improvements (331)	549,108				549,108	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	558,417				558,417	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)	15,054				15,054	26
Outfall Sewer Pipes (340)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	57,855				57,855	28
Total Treatment and Disposal Plant	1,191,917	0	0	0	1,191,917	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	18,431				18,431	30
Total General Plant	18,431	0	0	0	18,431	
Total utility plant in service directly assignable	1,597,304	0	0	0	1,597,304	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	31
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Office Furniture and Equipment (372)	933				933	32
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	7,681				7,681	34
Other General Equipment (379)	4,133				4,133	35
Other Tangible Property (390)	0				0	36
Total General Plant	12,747	0	0	0	12,747	
Total utility plant in service directly assignable	1,610,051	0	0	0	1,610,051	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Miscellaneous Equipment (398)					0	38
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,610,051	0	0	0	1,610,051	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	1,610,051	0	0	0	1,610,051	

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	7,716	1,950			9,666	6
Collecting Mains and Accessories (313)	7,113				7,113	7
Interceptor Mains and Accessories (314)	145,732				145,732	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	160,561	1,950	0	0	162,511	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	554,804				554,804	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	590,245				590,245	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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	4,132				4,132	28
Total Treatment and Disposal Plant	1,149,181	0	0	0	1,149,181	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,309,742	1,950	0	0	1,311,692	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)					0	31
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Office Furniture and Equipment (372)	0				0	32
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,309,742	1,950	0	0	1,311,692	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)					0	37
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Miscellaneous Equipment (398)					0	38
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,309,742	1,950	0	0	1,311,692	
Common Utility Plant Allocated to Sewer Department (300)	0				0	39
Total utility plant in service	1,309,742	1,950	0	0	1,311,692	

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
Total Utility		0	0	0	0	0	0	

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				0
Total Utility	0	0	0	0	0

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