



3015 (02-05-09)

ANNUAL REPORT

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Belleville Municipal Water Utility
Belleville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Belleville Municipal Water Utility, an enterprise fund of the Village of Belleville as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
March 23, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

When was utility organized? 9/15/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY H AUSTIN

Title: DEPUTY CLERK TREASURER

Office Address:

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

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

Email Address: maustin2@charterinternet.com

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

Name: VICKI HELLENBRAND, CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

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

Name: PAUL ZIEHLI

Title: VILLAGE PRESIDENT

Office Address:

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

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

Email Address:

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

YES

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/17/2008

Period covered by most recent audit: 1/1/2007 - 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: MR JERRY BUTTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

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

Telephone: (608) 424 - 3666

Fax Number: (608) 424 - 3379

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- JANET HARDYMAN, COMMISSIONER
- DEBRA KAZMAR, COMMISSIONER
- TERRY KRINGLE, COMMISSIONER
- KEVIN PORTER, COMMISSIONER
- BONNIE WILCOX, COMMISSIONER
- GARY ZIEGLER, COMMISSIONER
- PAUL ZIEHLI, VILLAGE PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	242,999	244,064	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	128,450	121,986	2
Depreciation Expense (403)	17,642	17,349	3
Amortization Expense (404-407)	0		4
Taxes (408)	41,185	42,425	5
Total Operating Expenses	187,277	181,760	
Net Operating Income	55,722	62,304	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	55,722	62,304	
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)	48,522	68,530	10
Miscellaneous Nonoperating Income (421)	336,309	403,482	11
Total Other Income	384,831	472,012	
Total Income	440,553	534,316	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,617)	(4,617)	12
Other Income Deductions (426)	33,995	33,938	13
Total Miscellaneous Income Deductions	29,378	29,321	
Income Before Interest Charges	411,175	504,995	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	187,435	94,168	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)	7,652	3,159	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	195,087	97,327	
Net Income	216,088	407,668	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,524,319	4,116,651	20
Balance Transferred from Income (433)	216,088	407,668	21
Miscellaneous Credits to Surplus (434)	51,162	0	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)	4,791,569	4,524,319	

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	242,999	0	242,999	1
Total (Acct. 400):	242,999	0	242,999	
Operation and Maintenance Expense (401-402):				
Derived	128,450	0	128,450	2
Total (Acct. 401-402):	128,450	0	128,450	
Depreciation Expense (403):				
Derived	17,642	0	17,642	3
Total (Acct. 403):	17,642	0	17,642	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	41,185	0	41,185	5
Total (Acct. 408):	41,185	0	41,185	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	55,722	0	55,722	
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		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	48,522		48,522	11
Total (Acct. 419):	48,522	0	48,522	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,200	1,200	12
IMPACT FEES	16,114	0	16,114	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):				
INCOME FROM UNREGULATED SEWER OPERATIONS	318,995		318,995	14
Total (Acct. 421):	335,109	1,200	336,309	
TOTAL OTHER INCOME:	383,631	1,200	384,831	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,617)	0	(4,617)	15
NONE	0		0	16
Total (Acct. 425):	(4,617)	0	(4,617)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	33,995	33,995	17
NONE	0		0	18
Total (Acct. 426):	0	33,995	33,995	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,617)	33,995	29,378	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	187,435	0	187,435	19
Total (Acct. 427):	187,435	0	187,435	
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	7,652	0	7,652	22
Total (Acct. 430):	7,652	0	7,652	
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:	195,087	0	195,087	
NET INCOME:	248,883	(32,795)	216,088	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,682,834	1,841,485	4,524,319	25
Total (Acct. 216):	2,682,834	1,841,485	4,524,319	

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	248,883	(32,795)	216,088	26
Total (Acct. 433):	248,883	(32,795)	216,088	
Miscellaneous Credits to Surplus (434):				
PRIOR YEAR CAPITALIZATION OF INTEREST	51,162		51,162	* 27
Total (Acct. 434):	51,162	0	51,162	
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):	2,982,879	1,808,690	4,791,569	

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.

Account 434 - Prior year capitalization of interest on sewer plant study.

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	242,999	0	0	0	242,999	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	242,999	0	0	0	242,999	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,922,005	2,438,471	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	563,785	506,645	2
Net Utility Plant	2,358,220	1,931,826	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,940,485	10,260,088	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,312,104	1,345,879	4
Net Nonutility Property	9,628,381	8,914,209	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	481,882	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	621,079		9
Total Other Property and Investments	10,249,460	9,396,091	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,439,372	1,010,926	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	35,048	33,534	15
Other Accounts Receivable (143)	71,965	68,624	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,556	3,434	18
Plant Materials and Operating Supplies (154)	11,444	11,502	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,563,385	1,128,020	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,238	1,773	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	20,238	1,773	
Total Assets and Other Debits	14,191,303	12,457,710	

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)	725,458	725,458	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,791,569	4,524,319	35
Total Proprietary Capital	5,517,027	5,249,777	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	933,968	98,710	37
Other long-Term Debt (224)	7,574,411	6,795,424	38
Total Long-Term Debt	8,508,379	6,894,134	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	20,636	170,206	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	38,533	39,491	43
Interest Accrued (237)	37,473	30,230	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	96,642	239,927	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	69,255	73,872	49
Total Deferred Credits	69,255	73,872	
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	14,191,303	12,457,710	

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	2,438,471	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)	1,271,143	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,099,112	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	30,000				6
Construction Work in Progress (107)	521,750				7
Total Utility Plant	2,922,005	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)	350,610	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	213,175	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	563,785	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	2,358,220	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)	327,465				327,465	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,642				17,642	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,503				5,503	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	23,145	0	0	0	23,145	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	350,610	0	0	0	350,610	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)	179,180				179,180	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	33,995				33,995	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	33,995	0	0	0	33,995	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	213,175	0	0	0	213,175	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	4,274,254	6,471,978	172,300	10,573,932	1
CONSTRUCTION WORK IN PROGRESS	5,985,834	311,850	5,931,131	366,553	2
Total Nonutility Property (121)	10,260,088	6,783,828	6,103,431	10,940,485	
Less accum. prov. depr. & amort. (122)	1,345,879	138,525	172,300	1,312,104	3
Net Nonutility Property	8,914,209	6,645,303	5,931,131	9,628,381	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
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)	11,444	11,502
Sewer utility (154)	0	0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	11,444	11,502

**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)				
2007 GO PROMISSORY NOTES	0	428	1,773	1
2008 GO PROMISSORY NOTES	0	428	18,465	2
Total			20,238	
Unamortized premium on debt (251)				
NONE				3
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	725,458	1
Changes during year (explain):		
NONE		2
Balance end of year	725,458	

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)
				0
		Total Bonds (Account 221):		0

1

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)					
GENERAL OBLIGATION NOTES	12/04/2008	11/01/2015	4.08%	855,000	1
GENERAL OBLIGATION NOTES	10/01/2001	10/01/2011	3.86%	15,061	2
GENERAL OBLIGATION NOTES	04/01/2007	04/01/2017	3.86%	63,907	3
Total for Account 223				933,968	
Other Long-Term Debt (224)					
CLEAN WATER FUND	02/28/2007	05/01/2026	2.48%	6,384,017	4
CLEAN WATER FUND	07/24/1996	07/24/2016	2.99%	1,190,394	5
Total for Account 224				7,574,411	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	39,491	1
Accruals:		
Charged water department expense	41,185	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>41,185</u>	
Taxes paid during year:		
County, state and local taxes	37,933	6
Social Security taxes	4,001	7
PSC Remainder Assessment	209	8
Other (explain):		
NONE		9
Total payments and other debits	<u>42,143</u>	
Balance end of year	<u><u>38,533</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)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2008 GENERAL OBLIGATION NOTES	0	4,328	0	4,328	2
2001 GENERAL OBLIGATION NOTES	172	734	774	132	3
2007 GENERAL OBLIGATION NOTES	757	2,590	2,735	612	4
Subtotal	929	7,652	3,509	5,072	
Other long-Term Debt (224)					
2007 CLEAN WATER FUND	22,400	148,816	145,016	26,200	5
1996 CLEAN WATER FUND	6,901	38,619	39,319	6,201	6
Subtotal	29,301	187,435	184,335	32,401	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	30,230	195,087	187,844	37,473	

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):		
WWTP REPLACEMENT ACCOUNT	24,000	5
SEWER BOND REDEMPTION ACCOUNT	311,829	6
UNSPENT DEBT PROCEEDS	285,250	7
Total (Acct. 128):	621,079	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,048	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	35,048	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	71,158	* 14
Merchandising, jobbing and contract work	807	15
Other (specify):		
NONE		16
Total (Acct. 143):	71,965	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	5,556	* 17
Total (Acct. 145):	5,556	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	69,255	25
NONE		26
Total (Acct. 253):	69,255	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

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

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

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

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)	1,267,672	0	0	0	1,267,672	1
Materials and Supplies	11,473	0	0	0	11,473	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	339,037	0	0	0	339,037	4
Customer Advances for Construction					0	5
Regulatory Liability	71,563	0	0	0	71,563	6
NONE					0	7
Average Net Rate Base	868,545	0	0	0	868,545	
Net Operating Income	55,722	0	0	0	55,722	8
Net Operating Income as a percent of						
Average Net Rate Base	6.42%	N/A	N/A	N/A	6.42%	

**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	73,872	0	0	0	73,872	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,617	0	0	0	4,617	3
Other (specify):						
NONE					0	4
Balance End of Year	69,255	0	0	0	69,255	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	235,315	236,844	1
Total Sales of Water	235,315	236,844	
Other Operating Revenues			
Forfeited Discounts (470)	2,440	2,401	2
Rents from Water Property (472)			3
Interdepartmental Rents (473)			4
Other Water Revenues (474)	5,244	4,819	5
Total Other Operating Revenues	7,684	7,220	
Total Operating Revenues	242,999	244,064	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	65,427	64,340	6
General Operating Expenses (680-691)	63,023	57,646	7
Total Operation and Maintenance Expenses	128,450	121,986	
Other Operating Expenses			
Depreciation Expense (403)	17,642	17,349	8
Amortization Expense (404-407)			9
Taxes (408)	41,185	42,425	10
Total Other Operating Expenses	58,827	59,774	
Total Operating Expenses	187,277	181,760	
NET OPERATING INCOME	55,722	62,304	

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)	861	38,844	117,361	5
Commercial (461.2)	93	9,921	20,613	6
Industrial (461.3)	2	340	761	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	956	49,105	138,735	
Private Fire Protection Service (462)	9		3,792	9
Public Fire Protection Service (463)	977		83,063	10
Other Water Sales (465)	20	5,640	9,725	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,962	54,745	235,315	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	83,063	3
NONE		4
Total Public Fire Protection Service (463)	83,063	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,440	6
Other (specify):		
Total Forfeited Discounts (470)	2,440	
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	5,244	10
Other (specify):		
Total Other Water Revenues (474)	5,244	

OTHER OPERATING REVENUES (WATER)

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

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

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

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)	27,900	30,781	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,780	7,311	3
Chemicals (630)	3,817	2,124	4
Supplies and Expenses (640)	9,188	7,048	5
Repairs of Water Plant (650)	8,242	9,576	6
Transportation Expenses (660)	7,500	7,500	7
Total Plant Operation and Maintenance Expenses	65,427	64,340	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	24,572	24,073	8
Office Supplies and Expenses (681)	6,430	5,802	9
Outside Services Employed (682)	6,970	5,667	10
Insurance Expense (684)	19,831	16,903	11
Employees Pensions and Benefits (686)	3,359	3,599	12
Regulatory Commission Expenses (688)	14	14	13
Miscellaneous General Expenses (689)	1,847	1,588	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	63,023	57,646	
Total Operation and Maintenance Expenses	128,450	121,986	

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		38,533	39,491	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,558	1,512	2
Net property tax equivalent		36,975	37,979	
Social Security		4,001	4,184	3
PSC Remainder Assessment		209	262	4
Other (specify): MISCELLANEOUS PROPERTY TAX			0	5
Total tax expense		41,185	42,425	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173347				3
County tax rate	mills		2.417942				4
Local tax rate	mills		7.552653				5
School tax rate	mills		8.725374				6
Voc. school tax rate	mills		1.237400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.106716				10
Less: state credit	mills		1.415781				11
Net tax rate	mills		18.690935				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.552653				14
Combined School Tax Rate	mills		9.962774				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.515427				17
Total Tax Rate	mills		20.106716				18
Ratio of Local and School Tax to Total	dec.		0.871123				19
Total tax net of state credit	mills		18.690935				20
Net Local and School Tax Rate	mills		16.282107				21
Utility Plant, Jan. 1	\$	2,438,471	2,438,471				22
Materials & Supplies	\$	11,502	11,502				23
Subtotal	\$	2,449,973	2,449,973				24
Less: Plant Outside Limits	\$	2,670	2,670				25
Taxable Assets	\$	2,447,303	2,447,303				26
Assessment Ratio	dec.		0.967016				27
Assessed Value	\$	2,366,581	2,366,581				28
Net Local & School Rate	mills		16.282107				29
Tax Equiv. Computed for Current Year	\$	38,533	38,533				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	38,533					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)	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)	550	2,404			2,954	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	8,056				8,056	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	8,606	2,404	0	0	11,010	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	6,832				6,832	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	49,968				49,968	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,087				1,087	16
Total Pumping Plant	57,887	0	0	0	57,887	
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)	2,924				2,924	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,924	0	0	0	2,924	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,926				2,926	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	48,623				48,623	24
Transmission and Distribution Mains (343)	696,203				696,203	25
Services (345)	120,262				120,262	26
Meters (346)	197,848	4,538			202,386	27
Hydrants (348)	106,048				106,048	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)	48				48	29
Total Transmission and Distribution Plant	1,171,958	4,538	0	0	1,176,496	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	154				154	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	7,125				7,125	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)	15,547				15,547	41
Total General Plant	22,826	0	0	0	22,826	
Total utility plant in service directly assignable	1,264,201	6,942	0	0	1,271,143	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,264,201	6,942	0	0	1,271,143	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	810,643				810,643	25
Services (345)	158,601	1,200			159,801	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	113,323				113,323	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,082,567	1,200	0	0	1,083,767	
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)		15,345			15,345	* 40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	15,345	0	0	15,345	
Total utility plant in service directly assignable	1,082,567	16,545	0	0	1,099,112	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,082,567	16,545	0	0	1,099,112	

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

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

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

Account 397.1 - Chemical additions to SCADA system

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			4,713	4,713	1
February			4,410	4,410	2
March			4,830	4,830	3
April			4,535	4,535	4
May			5,408	5,408	5
June			5,268	5,268	6
July			5,659	5,659	7
August			5,813	5,813	8
September			4,886	4,886	9
October			5,548	5,548	10
November			4,415	4,415	11
December			4,524	4,524	12
Total annual pumpage	0	0	60,009	60,009	

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):	60,009	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	60,009	3
Less: Gallons (000's) sold:	54,745	4
Gallons (000's) entering distribution system but not sold:	5,264	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	570	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:	570	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	90	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	4,594	17
Subtotal of Estimated Losses:	4,694	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	8%	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.)	326	28
Date of maximum: 06/07/2008		29
Cause of maximum: DRY WEATHER		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	70	33
Date of minimum: 01/18/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	72,989	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:	4	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	2,022	43
Outside municipality?	12	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)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	34 EAST MAIN STREET	435 SOUTH PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1912	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	500	8
Pump Motor or Standby Engine Mfr	USE	FM	9
Year Installed	1977	1958	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	50	12
Footnotes			13
			14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons (actual)	300,000		7
			8
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)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	60				60	1
M	D	1.000	3,999				3,999	2
M	D	2.000	282				282	3
M	D	3.000	100				100	4
M	D	4.000	400				400	5
M	D	6.000	25,946				25,946	6
M	D	8.000	29,913				29,913	7
M	D	10.000	16,862				16,862	8
Total Within Municipality			77,562	0	0	0	77,562	
Total Utility			77,562	0	0	0	77,562	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	447				447	8	1
M	1.000	326	1			327	*	2
M	1.500	18				18		3
M	2.000	11				11		4
M	3.000	1				1		5
M	6.000	15				15		6
Total Utility		818	1	0	0	819	8	

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.

All services additions during 2008 were developer financed.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0				0	0	1
0.750	955	24			979	24	* 2
1.000	29				29	0	3
1.500	16	1			17	0	4
2.000	4	1			5	0	5
3.000	1				1	0	6
Total:	1,005	26	0	0	1,031	24	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	857	61	0	4	0	57	979	* 2
1.000	0	14	1	3	0	11	29	3
1.500	0	11	0	6	0	0	17	4
2.000	0	2	1	2	0	0	5	5
3.000	0	0	0	1	0	0	1	6
Total:	857	88	2	16	0	68	1,031	

METERS

Meters (Page W-21)

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

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

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	129				129	2
Total Fire Hydrants	129	0	0	0	129	
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:	134
Number of distribution system valves end of year:	241
Number of distribution valves operated during year:	241

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	767,109	793,549	1
Total Sewage Operating Revenues	767,109	793,549	
Other Operating Revenues			
Customer Forfeited Discounts (631)	4,732	4,731	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)	2,154	3,550	6
Total Other Operating Revenues	6,886	8,281	
Total Operating Revenues	773,995	801,830	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	141,867	133,290	7
Maintenance Expenses (831-834)	69,863	88,103	8
Customer Accounting & Collection Expenses (840-843)	1,627	2,036	9
Administrative and General Expenses (850-857)	96,736	92,947	10
Total Operation and Maintenance Expenses	310,093	316,376	
Other Operating Expenses			
Depreciation Expense (403)	138,525	138,525	11
Amortization Expense (404)	0	0	12
Taxes (408)	6,482	6,595	13
Total Other Operating Expenses	145,007	145,120	
Total Operating Expenses	455,100	461,496	
NET OPERATING INCOME	318,895	340,334	

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)	861	37,739	578,465	5
Commercial Revenues (622.2)	93	9,758	136,431	6
Industrial Revenues (622.3)	2	340	6,494	7
Revenues from Public Authorities (622.4)	20	3,828	45,719	8
Total Measured Service to General Customers (622)	976	51,665	767,109	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	976	51,665	767,109	

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	4,732	2
Other (specify):		
Total Customer Forfeited Discounts (631)	4,732	
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):		
NSF CHECKS/DEDUCT METERS	2,154	6
Total Miscellaneous Operating Revenues (635)	2,154	

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)	60,339	62,419	1
Power and Fuel for Pumping (821)	2,699	2,314	2
Power and Fuel for Aeration Equipment (822)	27,191	28,543	3
Chlorine (823)	2,605	2,178	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	17,269	10,614	7
Other Operating Supplies and Expenses (827)	24,264	19,722	8
Transportation Expenses (828)	7,500	7,500	9
Rents (829)	0	0	10
Total Operation Expenses	141,867	133,290	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	620	28,586	11
Maintenance of Collection System Pumping Equipment (832)	4,298	1,003	12
Maintenance of Treatment and Disposal Plant Equipment (833)	63,600	57,598	13
Maintenance of General Plant Structures and Equipment (834)	1,345	916	14
Total Maintenance Expenses	69,863	88,103	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	1,627	2,036	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	1,627	2,036	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	24,572	24,073	19
Office Supplies and Expenses (851)	8,991	5,986	20
Outside Services Employed (852)	6,100	9,277	21
Insurance Expense (853)	35,647	31,076	22
Employees Pensions and Benefits (854)	4,971	5,455	23
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	4,438	5,763	25
Rents (857)	12,017	11,317	26
Total Administrative and General Expenses	96,736	92,947	
Total Operation and Maintenance Expenses	310,093	316,376	

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		4,924	5,083	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,558	1,512	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		6,482	6,595	

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)	116,314				116,314	6
Collecting Mains and Accessories (313)	1,080,210				1,080,210	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	73,698				73,698	9
Other Collecting System Equipment (316)	36,617				36,617	10
Total Collection System	1,306,839	0	0	0	1,306,839	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	500				500	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	233,935				233,935	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	234,435	0	0	0	234,435	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	29,650				29,650	17
Structures and Improvements (331)	841,661				841,661	18
Preliminary Treatment Equipment (332)	246,200	1,106,923	15,800		1,337,323	19
Primary Treatment Equipment (333)	78,921				78,921	20
Secondary Treatment Equipment (334)	701,976	4,032,866	156,500		4,578,342	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	111,405	220,566			331,971	23
Sludge Treatment and Disposal Equipment (337)	249,615				249,615	24
Plant Site Piping (338)	170,619	1,111,623			1,282,242	25
Flow Metering and Monitoring Equipment (339)	27,484				27,484	26
Outfall Sewer Pipes (340)	18,529				18,529	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	2,476,060	6,471,978	172,300	0	8,775,738	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	18,313				18,313	30
Office Furniture and Equipment (372)	0				0	31
Computer Equipment (372.1)	37,992				37,992	32
Transportation Equipment (373)	107,767				107,767	33
Other General Equipment (379)	92,849				92,849	34
Other Tangible Property (390)	0				0	35
Miscellaneous Equipment (398)					0	36
Total General Plant	256,921	0	0	0	256,921	
Total utility plant in service directly assignable	4,274,255	6,471,978	172,300	0	10,573,933	
Common Utility Plant Allocated to Sewer Department (300)	0				0	37
Total utility plant in service	4,274,255	6,471,978	172,300	0	10,573,933	

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)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
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)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	37
Total utility plant in service	0	0	0	0	0	

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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