

**INTERGOVERNMENTAL AGREEMENT RELATING TO THE ACQUISITION OF
THE WAUNONA SANITARY DISTRICT #2**

Between the City of Madison, the Town of Blooming Grove and
the Waunona Sanitary District #2

THIS AGREEMENT, entered into by and between the City of Madison, a municipal corporation (hereinafter referred to as “Madison”), the Town of Blooming Grove, a Wisconsin municipal corporation (hereinafter referred to as “Blooming Grove”), and the Waunona Sanitary District #2, a municipal corporation (hereinafter referred to as “WSD”), becomes effective per the terms herein.

WITNESSETH:

WHEREAS, Sec. 66.0301, Wisconsin Statutes, authorizes Madison, Blooming Grove and WSD (the “Parties”) to contract for the joint exercise of their powers and duties; and,

WHEREAS, under Sec. 66.0803, Wisconsin Statutes, Madison may acquire any plant or equipment located within or outside of the municipality for furnishing water service to the municipality or its inhabitants, and may do so without a referendum if the acquisition is by dedication or without any monetary or financial consideration; and,

WHEREAS, the WSD was created in 1950 to provide sanitary sewer and water service within the Gallagher Plat in the Blooming Grove; and,

WHEREAS, over time, portions of WSD’s territory have been annexed to Madison, and WSD now provides sanitary sewer and water service to some customers that reside within Madison; and,

WHEREAS, Madison also has some sewer utility customers that are reliant on portions of the WSD sewer system; and,

WHEREAS, on October 3, 2006 the “Town of Blooming Grove and City of Madison Cooperative Plan Under Section 66.0307, Wisconsin Statutes” (the “Plan”) became effective, which Plan will cause Blooming Grove to cease to exist on November 1, 2027 (the “Transition Date”), with the Blooming Grove parcels in the WSD to be attached to Madison at that time, unless attached to Madison earlier by intermediate attachment as set forth in the Plan; and,

WHEREAS, Section 24.A. of the Plan states that “The Town and the City shall cooperate in good faith to implement this Cooperative Plan and may enter further agreements to facilitate an orderly transition of remaining Town territory to the City on the Transition Date.” Blooming Grove and Madison have determined that the transaction memorialized in this Agreement will facilitate the orderly transition of Blooming Grove territory to Madison as contemplated by the Plan; and,

WHEREAS, if no action is taken by the Parties, upon final attachment of Blooming Grove to Madison in 2027, under Wis. Stat. Sec. 60.79(1) the WSD will be dissolved and cease to exist, with Madison assuming all the property of WSD, along with all of its assets and liabilities; and,

WHEREAS, WSD has found that it is in the best interests of its water and sanitary sewer customers to transfer its plant and water and sewer operations to Madison now rather than wait an additional 10-years so that Madison can begin handling the immediate, intermediate and long-term maintenance, repairs and improvements needed to adequately serve WSD's customers; and,

WHEREAS, the Madison Sewer and Water Utilities have found that the WSD sewer and water improvements are in adequate condition, with any exceptions noted herein, and that assumption of the related assets and liabilities of the WSD, including all water and sewer plant, and providing sanitary sewer and water service to the properties in the WSD is in the best interests of Madison, which finding, as it relates to the sanitary sewer service, the Madison Common Council has confirmed, as required under Madison General Ordinances Sec. 35.02(4)(b); and,

WHEREAS, Blooming Grove concurs that it is in the best interests of the Blooming Grove residents within the WSD to transfer sewer and water service to Madison at this time and that such a transfer will help facilitate an orderly transition of the remaining Town territory to the City under the Plan; and,

WHEREAS, Madison has already assumed maintenance responsibility for WSD's sewer and water plant pursuant to the "Intergovernmental Agreement Relating to the Interim Maintenance of Sanitary Sewer & Water Mains" entered into by WSD and Madison on January 4, 2017 (the "Interim Maintenance Agreement").

WHEREAS, this Agreement fulfills the standards of Wis. Stat. Sec. 196.49 with regard to the transition of the WSD water utility. The transition of the water utility to Madison will not substantially impair the efficiency of the service of the public utility; provide facilities unreasonably in excess of the probable future requirements; or add to the cost of service without proportionally increasing the value or available quantity of service when placed into operation.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows:

1. Purpose. The purpose of this "Intergovernmental Agreement Relating to Acquisition of the Waunona Sanitary District #2" (the "Agreement") is to set forth the conditions upon which Madison will agree to assume all assets, liabilities, and obligations of WSD, specifically the WSD's sanitary sewer and water plant, equipment, property and facilities ("Plant"), and add the WSD territory to Madison's sanitary sewer and water service areas. The following exhibits are attached hereto, and incorporated herein:
 - Exhibit 1: A map of WSD's existing service territory, which includes both its sewer and water utility service areas.
 - Exhibit 2: A map of WSD's sanitary sewer system.

- Exhibit 3: A list of WSD's sanitary sewer property and Plant being transferred to Madison by this Agreement.
- Exhibit 4: A map of WSD's public water system.
- Exhibit 5: A map of Madison's existing water utility service area.
- Exhibit 6: A map of Madison's proposed water utility service area.
- Exhibit 7: A list of WSD customers by customer class and meter size.
- Exhibit 8: An itemized list, made pursuant to the Uniform System of Accounts, of all water plant that will be transferred to Madison.

2. Transfer of Assets, Liabilities and Service.

- a. This Agreement becomes effective upon PSC approval of the transfer and change in service of the WSD water utility to Madison, unless the PSC approves the transfer and change in service with conditions, in which case the provisions of par. d below apply. The date of PSC approval without conditions or the date of party agreement under par. d is the "Effective Date."
- b. On July 1, 2017, if approval of the transfer and change in service relating to the WSD water utility is obtained from the Wisconsin Public Service Commission ("PSC") by that date, or as soon thereafter as approval of this transfer and change in service is obtained from the PSC and the Parties mutually agree on a new transfer date, all assets and known liabilities associated with WSD water and sewer utilities shall be conveyed by WSD and accepted by Madison (the "Transfer"). To the extent necessary, WSD and/or or Blooming Grove, will agree to timely execute any deeds or bills of sale to transfer any such assets or property rights to Madison. If any WSD assets or liabilities become known to the Parties after the execution of this Agreement, the Parties shall agree to enter into discussions regarding these assets or liabilities and seek to reach a mutually agreeable resolution to the disposition of said currently unknown assets or liabilities. It is understood that sanitary sewer and water customers of WSD shall be billed by WSD for service through the Transfer. WSD shall pay its Madison Metropolitan Sewerage District ("MMSD") service charges in full through the end of the quarter. Following these final billing collections and the MMSD payment, WSD will transfer the remainder balances to Madison. Notwithstanding the foregoing, Madison has determined it has no need for the Administration Building owned by WSD (Quonset Hut). This building has restrooms that are utilized by the Blooming Grove parks users. WSD shall transfer this building, and any property rights in it, to Blooming Grove.
- c. In the event that the PSC does not approve the transfer and change in service of the WSD water utility to Madison by October 31, 2017, this Agreement is null and void in its entirety.
- d. In the event that the PSC approves the transfer and change in service of the WSD water utility to Madison but adds conditions to the transfer that are unacceptable to any party to this Agreement or contrary to any terms set forth in this Agreement, the Parties agree to renegotiate the terms of the transfer. If

an agreement cannot be reached within the earlier of sixty (60) days of PSC approval or by December 31, 2017, any party may terminate this Agreement in its entirety.

3. Consideration. In recognition that, upon the Transfer, Madison will be taking on all assets and liabilities of WSD and will be assuming responsibility over providing WSD residents with sanitary sewer and water service, WSD will be dedicating its property to Madison without any monetary or financial consideration by Madison.
4. PSC Approval. In order to acquire WSD's water plant and commence service within the WSD territory, Madison will need the approval of the Public Service Commission (the "PSC"). Accordingly, the City shall seek authorization under Wis. Stat. Sec. 196.49 from the PSC to take over and operate WSD's water plant and expand its water service territory. Additionally, Madison and WSD may determine that it is also necessary to characterize the transfer of property and service to Madison as a merger or consolidation of public utilities, in which case Madison shall seek approval of the PSC under Wis. Stat. Sec. 196.80, which WSD shall join. Blooming Grove agrees to participate in any PSC process as needed and not oppose Madison's takeover of WSD.
5. Representations. As a precondition to entering into this Agreement, WSD represents that it has disclosed all material information in its possession necessary for Madison to assess the condition of the WSD's Plant and that to its knowledge all the facilities owned or leased by WSD are in reasonably good repair and in working order, except for ordinary wear and tear and the maintenance work noted in Section 7.c below. Madison acknowledges and agrees that it has had a sufficient opportunity to review and assess the condition of WSD's Plant. WSD will provide Madison with all mapping, real estate and facility records in its possession, as required by Madison for the transfer of ownership and operation of WSD's sanitary sewer and water Plant, and Madison represents that, by entering into this Agreement, it has accepted such records and any defects noted therein. WSD represents that it has good title to all of such assets and real property interests and that none of WSD's Plant or real property interests are subject to any mortgage, lien, security interest, or other encumbrances. WSD further represents that it has disclosed all of WSD's assets and liabilities known to it. Blooming Grove represents that it is not independently aware of any otherwise undisclosed WSD assets or liabilities.
6. Service Connections and Billing. Following the Transfer, Madison agrees to provide sanitary sewer and water service within the WSD sanitary sewer and water service territory. All of the parcels within WSD's territory shall become customers of the Madison Sewer Utility and Madison Water Utility, and shall be billed for utility service by Madison beginning on July 1, 2017, if the transfer and change in service relating to the water utility has been approved by the PSC by that date, or upon the Transfer. WSD customers shall pay the same rates and receive the same level of service as other Madison customers. Until automated meters are installed, the new customers within the WSD territory will be subject to the monthly rates associated with manual meter reading to the same extent as customers in Madison who have opted out of the automated meters. To the extent authorized by applicable laws, Blooming Grove shall

levy as a tax upon any parcels within Blooming Grove any delinquent Madison utility bills and penalties for collection pursuant to Sec. 66.0809, Wis. Stats., and shall pay all such revenues collected directly to the Madison Water Utility.

7. Maintenance and Operations, Required Work.

a. Necessary Repair Work. Madison has determined that, as a condition of taking over WSD, the following repairs or actions need to be addressed:

(1) Lift Station Replacement. WSD, MMSD and Madison have determined that the WSD sanitary lift station must be replaced, which replacement has an estimated cost of approximately \$398,000. Upon the Transfer, Madison agrees to assume responsibility for the lift station and its replacement. To fund this replacement, the Town agrees to pay \$65,000 to Madison toward the cost of the lift station within sixty (60) days of the Effective Date. Madison shall apply the balance of WSD's remaining accounts at the time of the Transfer toward the replacement, which amount is anticipated to be approximately \$170,000. Madison agrees to pay the remainder of the cost of the lift station replacement. Prior to the Transfer, WSD shall cooperate with Madison, as necessary, to enable Madison to prepare the necessary bidding documents to replace the lift station.

b. Interim Repair Work.

(1) Blooming Grove agrees to assume responsibility for the required asphalt roadway patching on Fair Oaks Avenue, as a result of a WSD water main break that occurred in late 2016 so that WSD's funds may be used to repair the lift station instead.

c. Interim Maintenance Agreement. Upon the Transfer, the Interim Maintenance Agreement is terminated

d. Future Maintenance and Operations. Upon the Transfer, Madison shall assume all responsibility for maintenance and operation of WSD's Plant, including all locating required in accordance with Digger's hotline requests. Madison's responsibility for maintenance and operation shall also include compliance with any and all applicable State requirements including but not limited to, the requirements of the Capacity, Management, Operation and Maintenance Program and the Compliance Maintenance Annual Report.

e. Main Repair. Madison may periodically and systematically schedule replacement of sewer and water mains within blocks of streets within Blooming Grove in the same manner it schedules main replacement within Madison.

f. Street Occupancy and Permits. Blooming Grove acknowledges that Madison's sewer and water maintenance equipment may occupy the Blooming Grove right-of-way within the former WSD service territory from time-to-time for routine maintenance and that no permit or permission is required to perform this routine

maintenance as long as such occupancy does not exceed 30 days. Madison shall provide Blooming Grove with written notice at least 30 days prior to any extended right-of-way occupancy. Madison shall obtain a permit from Blooming Grove anytime it needs to excavate within the Blooming Grove right-of-way. Blooming Grove agrees to work with Madison in scheduling the repairs. Madison shall be responsible for the costs of any future repairs of the facilities.

8. Future Coordination Between Madison and Blooming Grove. Madison and Blooming Grove shall discuss future utility projects and operations within Blooming Grove. Madison shall inform Blooming Grove of its plans and Blooming Grove shall coordinate their budget process with these replacements such that Blooming Grove will pay for the resurfacing of the street in conjunction with the Madison funded utility replacement work. If any future sanitary sewer or water related property rights are needed from Blooming Grove (i.e., a utility easement or a temporary construction easement), those shall be granted to the City at no cost, although Madison may be responsible for other costs associated with such projects.
9. Special Assessments or Special Costs. If Madison determines that it needs to impose sanitary sewer or water service related special assessments or special costs on Blooming Grove parcels within the former WSD service territory, then, pursuant to Wis. Stat. Sec. 66.0707, Blooming Grove agrees to timely consider a resolution approving the special assessments or costs, which approval shall not be unreasonably withheld. Special assessments and charges under this provision shall be apportioned to and collected from Blooming Grove properties in the same manner as properties in Madison, and shall not in any respect discriminate against Blooming Grove properties. Madison acknowledges there are no assessments contemplated at this time. However, if street block segments of sewer main are determined to be in need of replacement, the work shall be scheduled and may include partially assessable replacement of the property owner sewer lateral, in accordance with Madison's policy for lateral replacement.
10. Termination. This Agreement shall last until either the Transition Date, or as such time as WSD and Blooming Grove both cease to exist.
11. Amendment. This Agreement may only be amended upon the written agreement of the Parties, except that after the transfer of assets, liabilities and service to Madison, this Agreement may be amended by the agreement of only Madison and Blooming Grove.
12. Liability. Each party shall be responsible for the consequences of its own acts, errors, or omissions and those of its employees, officers, officials, agents, boards, committees, commissions, agencies, and representatives and shall be responsible for any losses, claims, and liabilities which are attributable to such acts, errors, or omissions, including providing its own defense. In situations including joint liability, each party shall be responsible for the consequences of its own acts, errors, or omissions and those of its employees, officers, officials, agents, boards, commissions, committees, agencies, and representatives. It is not the intent of the parties to waive any statutory protections or impose liability beyond that imposed by state statutes.

13. Nondiscrimination. In the performance of the services under this Agreement, the Parties agree not to discriminate against any employee or applicant for employment because of race, religion, marital status, age, color, sex, handicap, national origin or ancestry, income level or source of income, arrest record or conviction record, less than honorable discharge, physical appearance, sexual orientation, gender identity, political beliefs or student status. The Parties further agrees not to discriminate against any subcontractor or person who offers to subcontract on this Agreement because of race, religion, color, age, disability, sex, sexual orientation, gender identity or national origin.

14. Notice. Any notice or offer or demand required to be sent hereunder shall be sent by United States mail at the Parties' respective addresses set forth below. Each notice shall be deemed to have been received on the date of postmark, if sent by certified mail, postage prepaid, addressed to:

<u>Name</u>	<u>Address</u>
City of Madison	City Engineer 210 MLK Jr. Blvd., Room 115 Madison, WI 53703
	Water Utility General Manager 119 East Olin Ave. Madison, WI 53713
Town of Blooming Grove	Mike Wolf, Town Clerk Town of Blooming Grove 1880 S. Stoughton Rd. Madison, WI 53716
Waunona Sanitary District #2	Terri Winans, Clerk Waunona Sanitary District #2 3325 Thurber Ave. Madison, WI 53714

15. No Third Party Beneficiary. This Agreement is intended to be solely between Madison, Blooming Grove and WSD. Nothing in this Agreement accords any third party any legal or equitable rights whatsoever which may be enforced by any nonparty to this Agreement.

16. Final Agreement. This Agreement constitutes the entire agreement of the Parties with respect to the subject matter contained herein and supersedes all prior negotiations, representations or agreements, either written or oral dealing with this subject matter. The recitals in this Agreement are incorporated herein as part of the Final Agreement.

17. Amendment. This Agreement may be amended only by the written agreement of both of the Parties hereto.

18. Enforcement. This Agreement shall be governed by the laws of the State of Wisconsin. Any act by either party in violation of this Agreement shall be remedied by the courts of the State of Wisconsin. This Agreement is intended to provide both parties with the right and standing to seek any available legal or equitable remedy to enforce or seek damages for the breach of this Agreement.
19. Severability. In the event that any portion of this Agreement is invalidated or held unenforceable by a court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect. Any provision of this Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.
20. Construction. The Parties acknowledge that this Agreement is the product of negotiations between the Parties and that, prior to the execution hereof, each Party has had full and adequate opportunity to have this Agreement reviewed by, and to obtain the advice of, its own legal counsel with respect hereto. Nothing in this Agreement shall be construed more strictly for or against, any Party because that Party's attorney drafted this Agreement or any part hereof.
21. Miscellaneous.
 - a. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same Agreement.
 - b. All addenda and exhibits attached to this Agreement shall be considered part of this Agreement and the terms and conditions in such addenda and exhibits shall be binding upon all parties.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their proper officers on the day and year first above written.

FOR THE WAUNONA SEWER DISTRICT #2



Hal Bohne, Commissioner, WSD#2

5-18-2017
Date

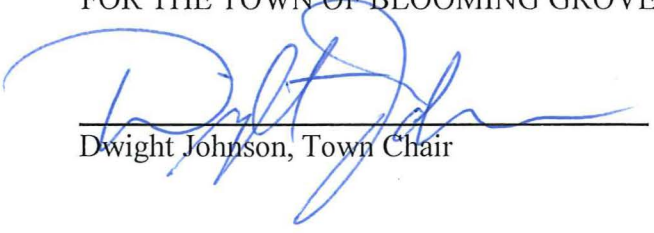
ATTEST:



Terri Winans, Administrator/Clerk, WSD#2

5-18-17
Date

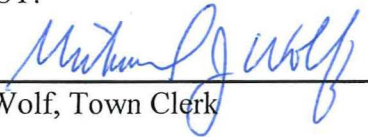
FOR THE TOWN OF BLOOMING GROVE



Dwight Johnson, Town Chair

5/17/17
Date

ATTEST:



Mike Wolf, Town Clerk

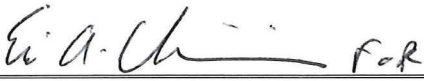
5/17/17
Date

FOR THE CITY OF MADISON



Paul Soglin, Mayor

19 May 2017
Date

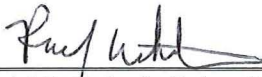


Maribeth Witzel-Behl, City Clerk

5.19.17
Date

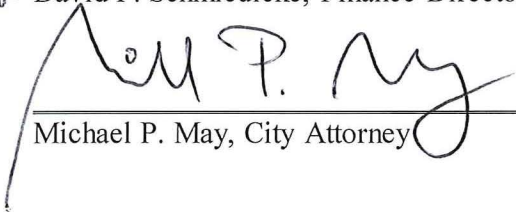
Countersigned:

Approved as to form:



David P. Schmiedicke, Finance Director

5-19-17
Date



Michael P. May, City Attorney

19 MAY 2017
Date

Execution of this Agreement by the City of Madison is authorized by Resolution Enactment No. RES-17-00430, ID No. 46795, adopted by the Common Council of the City of Madison on May 16, 2017.

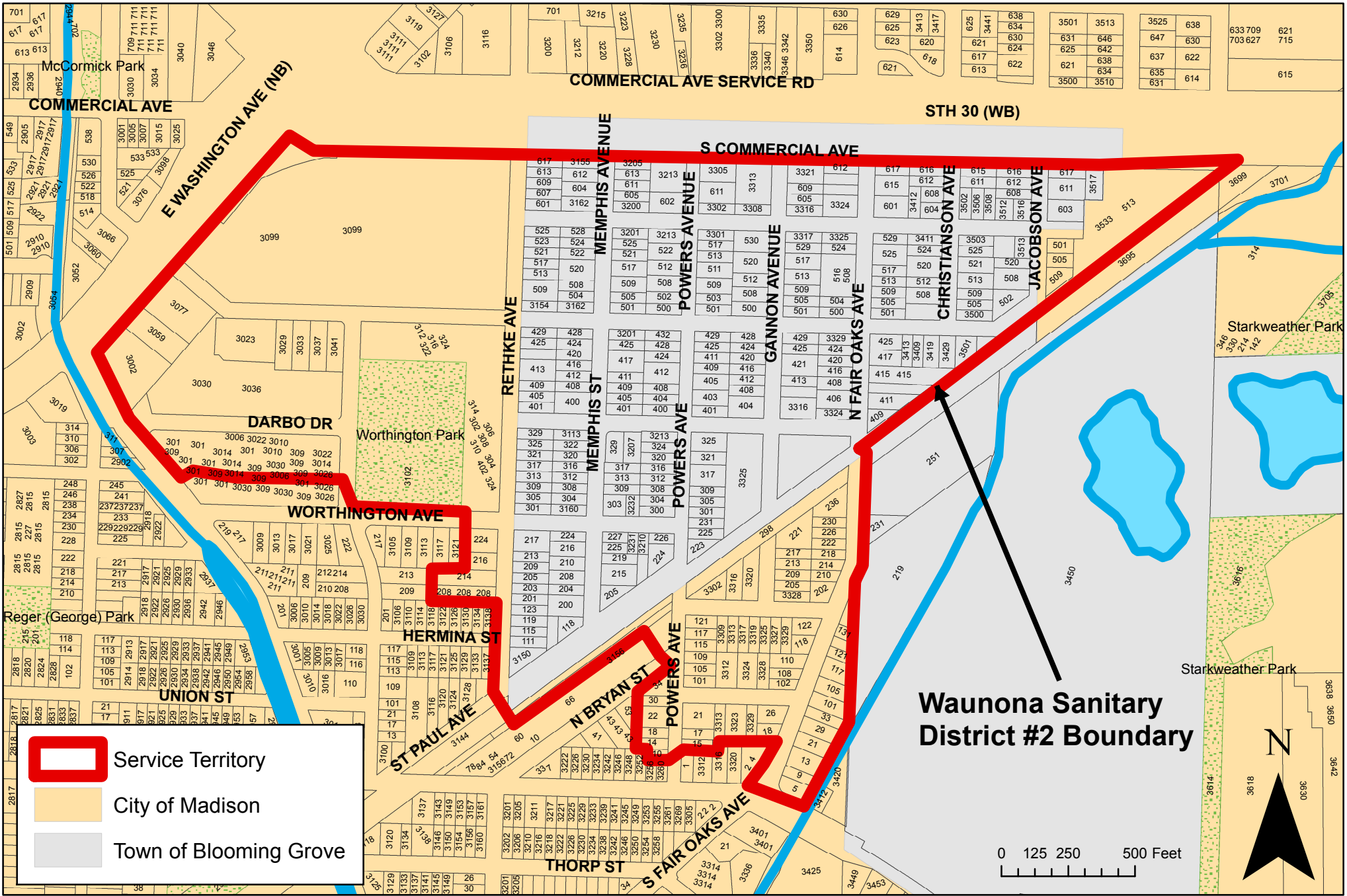


EXHIBIT 1

Waunona Sanitary District #2 Sanitary Sewer and Water Service Territory

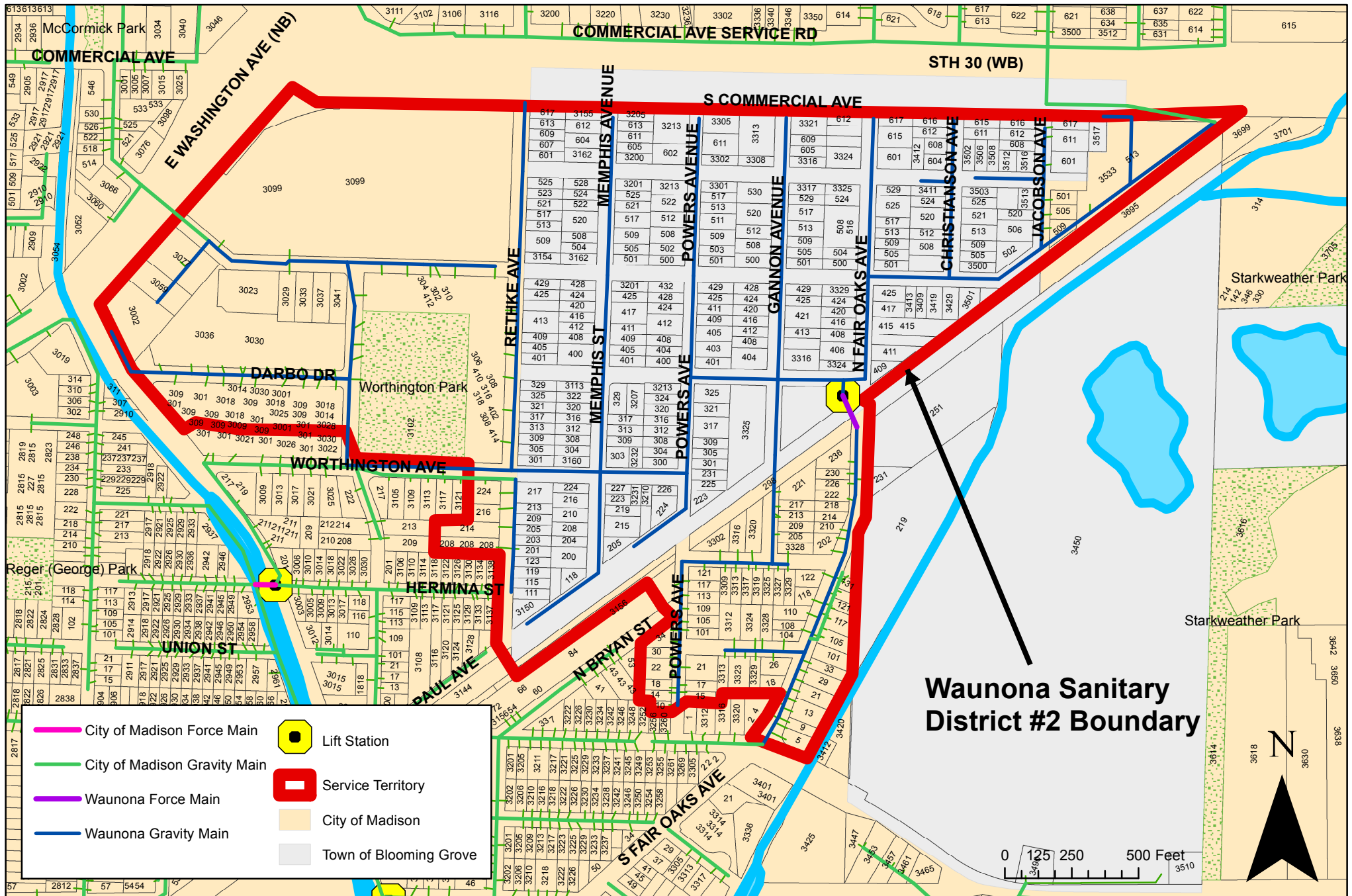


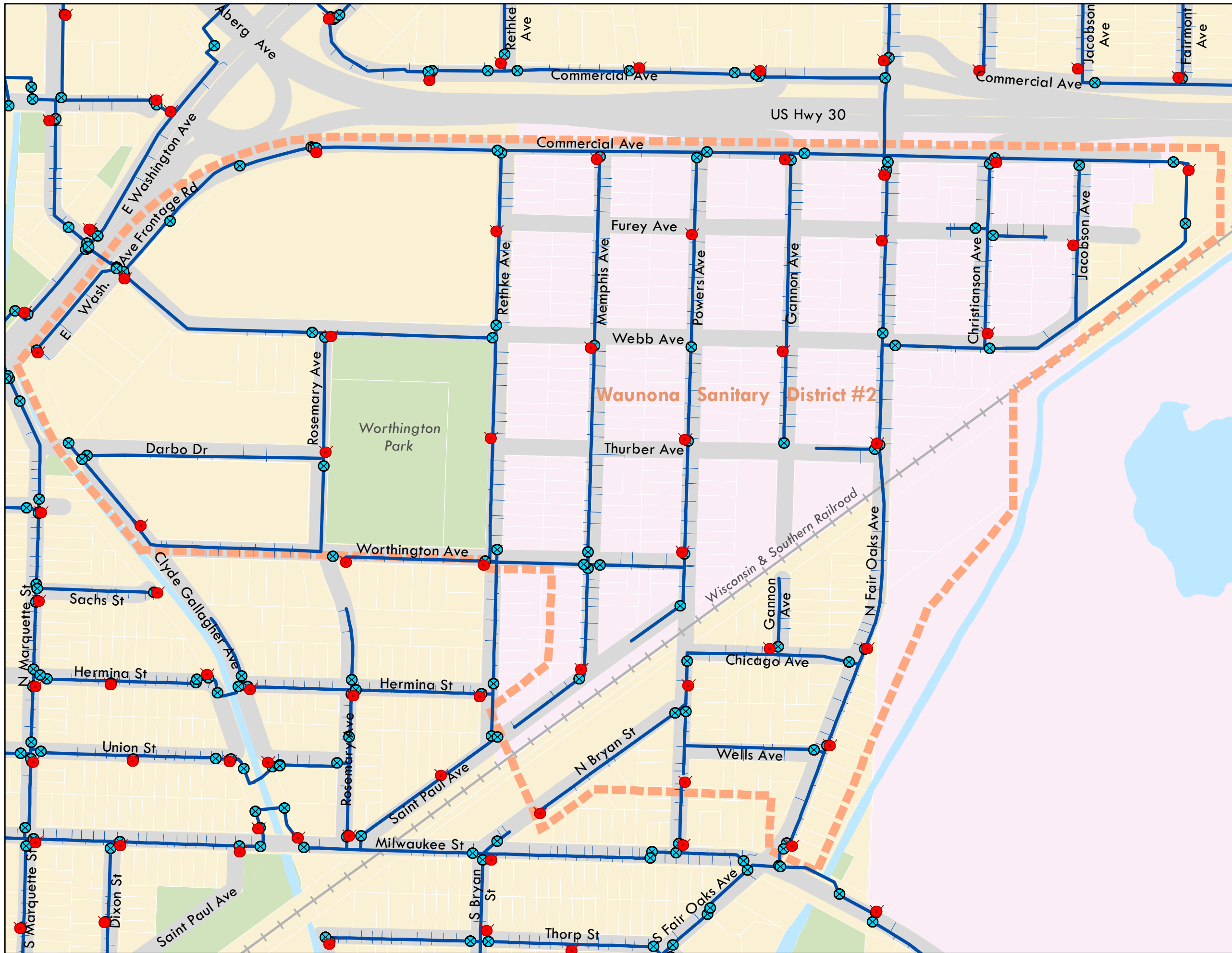
EXHIBIT 2

Wauona Sanitary District #2 Sanitary Sewer System

EXHIBIT 3

Waunona Sanitary District #2 Sanitary Sewer Property and Plant Being Transferred to Madison by this Agreement

- 1) A perpetual Right of Easement as described and defined in Volume 262, Page 306, Document 861700, Dane County Register of Deeds.
- 2) A Public Sanitary Sewer Easement as identified on Certified Survey Map Number 1804 (Document Number 1443762).
- 3) An above ground and below ground sanitary sewerage lift station located within the easement as identified in #1 above.
- 4) Seventy Seven (77) – Sanitary Sewer Access Structures (aka “manholes”).
- 5) 19,632 lineal feet of Gravity Sanitary Sewer Main, further described by pipe size and material type as follows:
 - 817 lineal feet of 12” diameter, Cast Iron Sanitary Sewer Main
 - 336 lineal feet of 10” diameter, PVC Sanitary Sewer Main
 - 49 lineal feet of 6” diameter, Clay Sanitary Sewer Main
 - 12,185 lineal feet of 8” diameter, Clay Sanitary Sewer Main
 - 260 lineal feet of 10” diameter, Clay Sanitary Sewer Main
 - 4,733 lineal feet of 12” diameter, Clay Sanitary Sewer Main
 - 1,252 lineal feet of 15” diameter, Clay Sanitary Sewer Main
- 6) 126 lineal feet of 8” diameter, Cast Iron Force Main

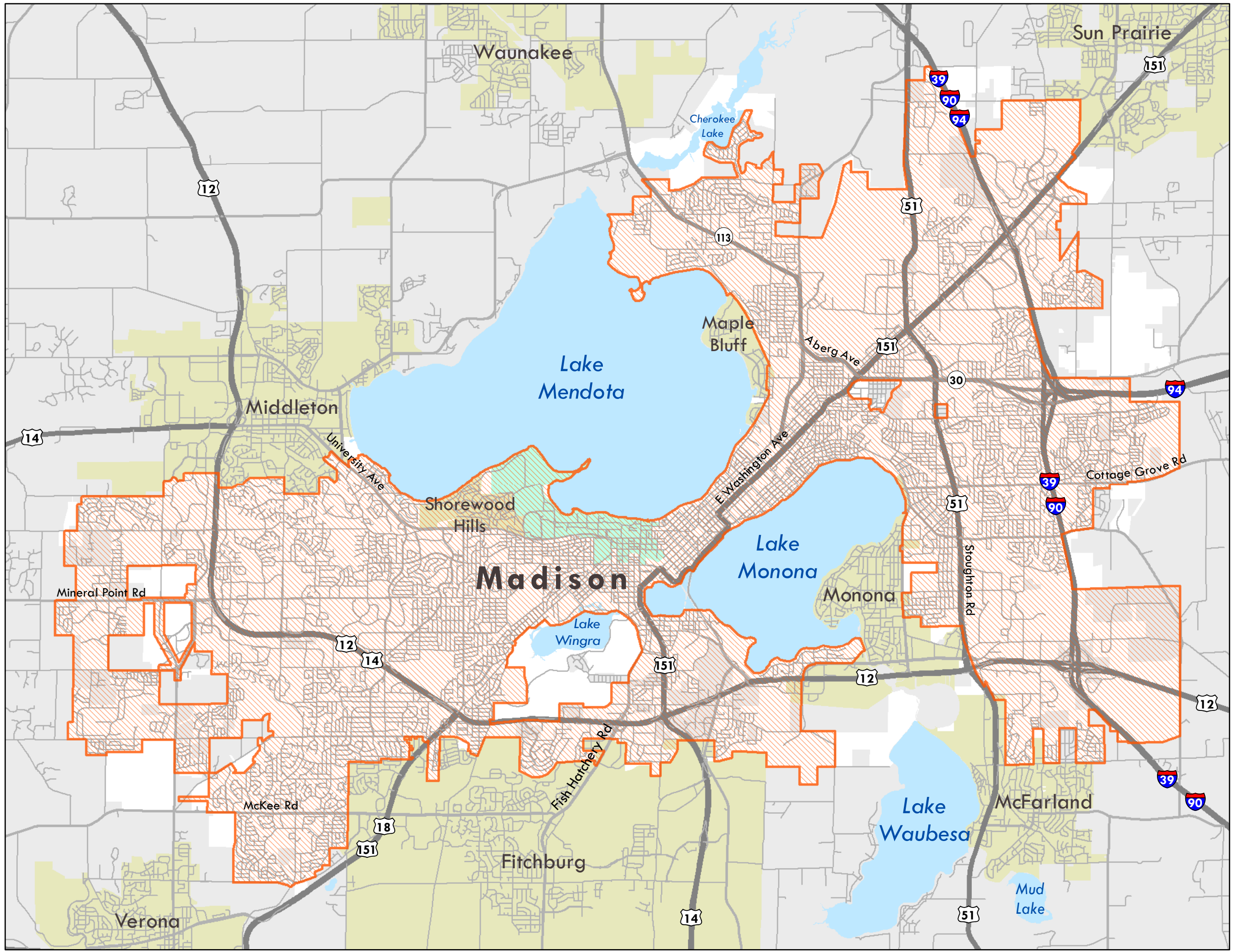


- Legend**
- Hydrant
 - ⊗ Valve
 - Water Main
 - Water Service
 - Railroad
 - Road
 - ▭ WSD #2 Service Boundary (Approx.)
 - ▭ Parcel
 - ▭ Park
 - ▭ City of Madison
 - ▭ Town of Blooming Grove
 - ▭ Stream or Pond

EXHIBIT 4
 Waunona Sanitary District #2
 Public Water System

1 inch ~ 312.5 feet
 0.05 0.025 0 0.05
 Miles

MODIFIED: 3/28/2017



Legend

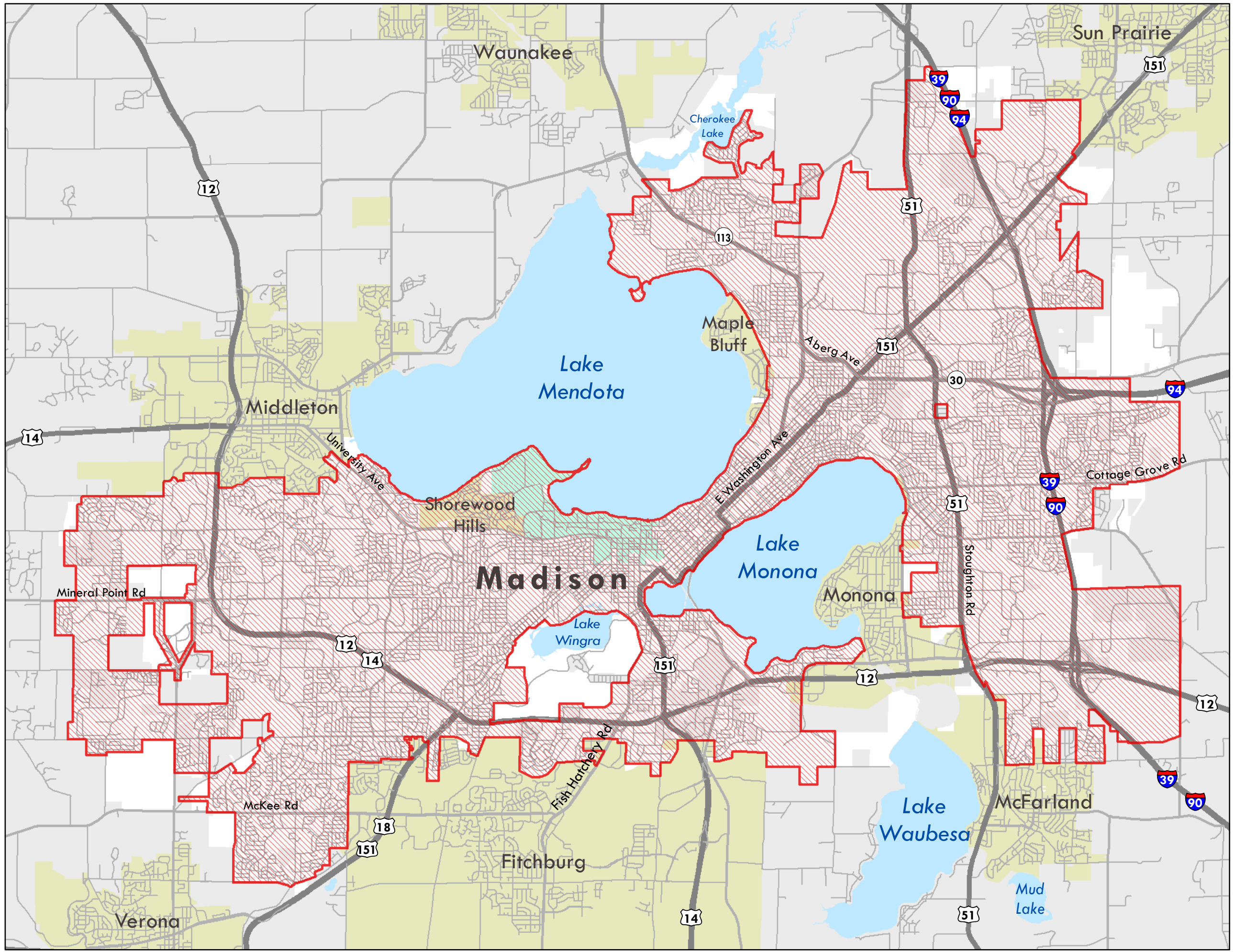
- Interstate or US Highway
- State Highway
- County Highway
- Local Road
- Existing MWU Service Area
- UW Campus
- City of Madison
- Surrounding Municipality

EXHIBIT 5
Madison Water Utility
Existing Service Area

1 inch ~ 1.33 miles

MODIFIED: 3/20/2017

Disclaimer: The City of Madison makes no representation about the accuracy or completeness of these records and in no event shall the City be liable for any damages whatsoever resulting from the use of these records.



Legend

- Interstate or US Highway
- State Highway
- County Highway
- Local Road
- Proposed MWU Service Area
- UW Campus
- City of Madison
- Surrounding Municipality

EXHIBIT 6
 Madison Water Utility
 Proposed Service Area

1 inch ~ 1.33 miles

MODIFIED: 3/20/2017

Disclaimer: The City of Madison makes no representation about the accuracy or completeness of these records and in no event shall the City be liable for any damages whatsoever resulting from the use of these records.




EXHIBIT 7: List of WSD Customers by Customer Class and Meter Size

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	330	2			328	0	309	14		2	3							328	1
3/4	115	0			115	0	77	2			7						29	115	2
1	10	0			10	0		1			9							10	3
1 1/2	9	0			9	0		3			6							9	4
2	2	0			2	0		2										2	5
3	1	0			1	0		1										1	6
Total	467	2			465	0	386	23		2	25						29	465	7

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - remote register

Manually - inside the premises

Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Total Tested During Year is zero, please explain.

The district has elected to not test meters. Meters are replaced every 20 years and nearly all meters have been replaced in the last 10 years. The district also replaces meters on an as needed basis when it is discovered that meters are not working.

EXHIBIT 8: Water Plant Being Transferred to Madison

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	374				374	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	374	0	0	0	374	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	1				1	7
Structures and Improvements (311)	3,556				3,556	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	1,044				1,044	13
Total Source of Supply Plant	4,601	0	0	0	4,601	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	78,054				78,054	34
Services (345)	14,992				14,992	35
Meters (346)	63,160		250		62,910	36
Hydrants (348)	7,848				7,848	37

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	265				265	38
Total Transmission and Distribution Plant	164,319	0	250	0	164,069	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	4,804				4,804	42
Office Furniture and Equipment (391)	3,042				3,042	43
Computer Equipment (391.1)	9,031				9,031	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	7,350				7,350	52
Total General Plant	24,227	0	0	0	24,227	53
Total utility plant in service directly assignable	193,521	0	250	0	193,271	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	193,521	0	250	0	193,271	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	25,333				25,333	34
Services (345)	7,906				7,906	35
Meters (346)	0				0	36
Hydrants (348)	5,139				5,139	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	38,378	0	0	0	38,378	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	2,500				2,500	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,500	0	0	0	2,500	53
Total utility plant in service directly assignable	40,878	0	0	0	40,878	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	40,878	0	0	0	40,878	56