



3015 (02-05-09)

ANNUAL REPORT

OF

Name: DRUMMOND SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 43
DRUMMOND, WI 54832

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I JAMES CRANDALL of
(Person responsible for accounts)

DRUMMOND SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2009
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DRUMMOND SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 43
DRUMMOND, WI 54832

When was utility organized? 1/1/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMES A CRANDALL

Title: TREASURER

Office Address:

P.O. BOX 43
DRUMMOND, WI 54832

Telephone: (715) 739 - 6654

Fax Number: (715) 739 - 6654

Email Address: JCRAN@CHEQNET.NET

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

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

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

Name: JAMES UNSETH

Title: PRESIDENT

Office Address:

P.O. BOX 8
DRUMMOND, WI 54832

Telephone: (715) 739 - 6288

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR MARK JEROME

Title: OPERATOR

Office Address:

P.O. BOX 43
DRUMMOND, WI 54832

Telephone: (715) 739 - 6244

Fax Number:

Email Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR RANDY LEVANDOSKI, COMMISSIONER
MS LISA SCHAFFER, SECRETARY
MR JAMES UNSETH, 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? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? 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)	62,547	63,580	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	48,459	41,927	2
Depreciation Expense (403)	7,803	7,517	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,785	1,718	5
Total Operating Expenses	58,047	51,162	
Net Operating Income	4,500	12,418	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,500	12,418	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,726	1,597	10
Miscellaneous Nonoperating Income (421)	1,857	2,540	11
Total Other Income	3,583	4,137	
Total Income	8,083	16,555	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,110)	(10,110)	12
Other Income Deductions (426)	9,917	9,938	13
Total Miscellaneous Income Deductions	(193)	(172)	
Income Before Interest Charges	8,276	16,727	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,128	9,116	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	8,128	9,116	
Net Income	148	7,611	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	536,918	529,307	20
Balance Transferred from Income (433)	148	7,611	21
Miscellaneous Credits to Surplus (434)	0	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	0	25
Total Unappropriated Earned Surplus End of Year (216)	537,066	536,918	

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	62,547	0	62,547	1
Total (Acct. 400):	62,547	0	62,547	
Operation and Maintenance Expense (401-402):				
Derived	48,459	0	48,459	2
Total (Acct. 401-402):	48,459	0	48,459	
Depreciation Expense (403):				
Derived	7,803	0	7,803	3
Total (Acct. 403):	7,803	0	7,803	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,785	0	1,785	5
Total (Acct. 408):	1,785	0	1,785	
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:	4,500	0	4,500	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	1,360	366	1,726	11
Total (Acct. 419):	1,360	366	1,726	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NON REGULATED SEWER UTILITY	357	1,500	1,857	13
Total (Acct. 421):	357	1,500	1,857	
TOTAL OTHER INCOME:	1,717	1,866	3,583	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(10,110)	0	(10,110)	14
NONE	0	0	0	15
Total (Acct. 425):	(10,110)	0	(10,110)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	9,917	9,917	16
NONE	0	0	0	17
Total (Acct. 426):	0	9,917	9,917	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,110)	9,917	(193)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	8,128	0	8,128	18
Total (Acct. 427):	8,128	0	8,128	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	8,128	0	8,128	
NET INCOME:	8,199	(8,051)	148	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(340,468)	877,386	536,918	24
Total (Acct. 216):	(340,468)	877,386	536,918	
Balance Transferred from Income (433):				
Derived	8,199	(8,051)	148	25
Total (Acct. 433):	8,199	(8,051)	148	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

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				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(332,269)	869,335	537,066	

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	62,547	0	0	0	62,547	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	269				269	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	62,278	0	0	0	62,278	

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	0.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	938,850	946,449	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	404,307	387,183	2
Net Utility Plant	534,543	559,266	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	810,255	800,278	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	515,710	497,455	4
Net Nonutility Property	294,545	302,823	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,929	5,859	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	33,710	32,029	9
Total Other Property and Investments	331,184	340,711	
CURRENT AND ACCRUED ASSETS			
Cash (131)	8,516	1,395	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	26,787	29,169	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	7,976	9,548	15
Other Accounts Receivable (143)	16,090	16,157	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,805	1,201	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,466	1,573	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	62,640	59,043	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	928,367	959,020	

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)	78,974	78,974	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	537,066	536,918	35
Total Proprietary Capital	616,040	615,892	
LONG-TERM DEBT			
Bonds (221)	153,561	169,601	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	2,514	5,503	38
Total Long-Term Debt	156,075	175,104	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,473	2,939	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,123	3,319	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	0	46
Total Current and Accrued Liabilities	4,596	6,258	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	151,656	161,766	49
Total Deferred Credits	151,656	161,766	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	928,367	959,020	

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	946,449	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)	359,631	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	579,219	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	938,850	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)	146,519	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	257,788	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	404,307	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	534,543	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)	139,316				139,316	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,803				7,803	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	7,803	0	0	0	7,803	16
Debits during year						17
Book cost of plant retired	600				600	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	600	0	0	0	600	25
Balance end of year (111.1)	146,519	0	0	0	146,519	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)	247,871				247,871	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	9,917				9,917	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	9,917	0	0	0	9,917	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)	257,788	0	0	0	257,788	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	800,278	9,977		810,255	1
NONE	0			0	2
Total Nonutility Property (121)	800,278	9,977	0	810,255	
Less accum. prov. depr. & amort. (122)	497,455	18,255		515,710	3
Net Nonutility Property	302,823	(8,278)	0	294,545	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	269	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others	509	4
Total Additions	778	
Deductions:		
Accounts written off during the year: Utility Customers	269	5
Accounts written off during the year: Others	509	6
Total accounts written off	778	
Balance end of year	0	

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	1
Water utility (154)	0	0	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	0	0	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	78,974	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>78,974</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER & SEWER REVENUE REFUNDING BONDS SERIES	08/01/2001	08/01/2011	5.75%	48,923	1
WATER & SEWER REVENUE BOND SERIES 2001B	08/08/2001	08/01/2041	4.50%	104,638	2
Total Bonds (Account 221):				153,561	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
STATE BANK OF DRUMMOND - LAKE PROJECT	10/05/2000	09/01/2010	5.75%	2,514	2
Total for Account 224				2,514	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,785	2
Charged electric department expense		3
Charged sewer department expense	1,731	4
Other (explain):		
NONE		5
Total Accruals and other credits	3,516	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,462	7
PSC Remainder Assessment	54	8
Other (explain):		
NONE		9
Total payments and other debits	3,516	
Balance end of year	0	

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)					
WATER	0			0	1
BOND SERIES 2001A REFUNDING WATER	786	5,910	4,755	1,941	2
BOND SERIES 2001B REVENUE SEWER	1,180	1,483	1,957	706	3
BOND SERIES 2001B REVENUE WATER	1,343	432	1,305	470	4
Subtotal	3,309	7,825	8,017	3,117	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER	10	303	307	6	6
NONE	0			0	7
Subtotal	10	303	307	6	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	3,319	8,128	8,324	3,123	

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):		
CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVABLE	2,929	2
Total (Acct. 124):	2,929	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
VARIOUS	33,710	5
Total (Acct. 128):	33,710	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,976	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	7,976	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	16,090	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	16,090	
Receivables from Municipality (145):		
BAYFIELD COUNTY TAX ROLL DELINQUENT ACCOUNTS	1,805	15
Total (Acct. 145):	1,805	
Prepayments (165):		
PREPAID INSURANCE	1,466	16
Total (Acct. 165):	1,466	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	151,656	23
NONE		24
Total (Acct. 253):	151,656	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

a/c 143 - DONE

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)	351,279	0	0	0	351,279	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (111.1)	142,917	0	0	0	142,917	4
Customer Advances for Construction	0				0	5
Regulatory Liability	156,711	0	0	0	156,711	6
NONE	0				0	7
Average Net Rate Base	51,651	0	0	0	51,651	
Net Operating Income	4,500	0	0	0	4,500	8
Net Operating Income as a percent of						
Average Net Rate Base	8.71%	N/A	N/A	N/A	8.71%	

**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	161,766	0	0	0	161,766	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,110	0	0	0	10,110	3
Other (specify):					0	4
Balance End of Year	151,656	0	0	0	151,656	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	61,526	62,465	1
Total Sales of Water	61,526	62,465	
Other Operating Revenues			
Forfeited Discounts (470)	220	264	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	801	851	5
Total Other Operating Revenues	1,021	1,115	
Total Operating Revenues	62,547	63,580	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	26,404	23,242	6
General Operating Expenses (680-691)	22,055	18,685	7
Total Operation and Maintenance Expenses	48,459	41,927	
Other Operating Expenses			
Depreciation Expense (403)	7,803	7,517	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	1,785	1,718	10
Total Other Operating Expenses	9,588	9,235	
Total Operating Expenses	58,047	51,162	
NET OPERATING INCOME	4,500	12,418	

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	100	616	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	100	616	
Metered Sales to General Customers (461)				
Residential (461.1)	106	3,070	19,430	5
Commercial (461.2)	17	1,014	4,701	6
Industrial (461.3)	3	2,410	6,035	7
Public Authority (461.4)	9	701	2,795	8
Total Metered Sales to General Customers (461)	135	7,195	32,961	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		27,949	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	137	7,295	61,526	

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	N/A		0	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)	27,949	3
NONE		4
Total Public Fire Protection Service (463)	27,949	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	220	6
Other (specify):		
Total Forfeited Discounts (470)	220	
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):		
SALE OF MATERIALS ETC	801	9
Return on net investment in meters charged to sewer department		10
Other (specify):		
Total Other Water Revenues (474)	801	

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)	18,005	16,969	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	2,162	1,757	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	4,204	3,070	5
Repairs of Water Plant (650)	1,516	521	6
Transportation Expenses (660)	517	925	7
Total Plant Operation and Maintenance Expenses	26,404	23,242	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,620	4,620	8
Office Supplies and Expenses (681)	1,936	1,730	9
Outside Services Employed (682)	5,048	2,095	* 10
Insurance Expense (684)	2,718	2,753	11
Employees Pensions and Benefits (686)	6,693	6,477	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	771	585	14
Uncollectible Accounts (690)	269	425	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	22,055	18,685	
Total Operation and Maintenance Expenses	48,459	41,927	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 682 - DISTRICT PAID FOR AN ENGINEERING REPORT FOR A 2ND WELL

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security	WAGES	1,731	1,652	3
PSC Remainder Assessment		54	66	4
Other (specify): NONE			0	5
Total tax expense		1,785	1,718	

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)	763				763	3
Total Intangible Plant	763	0	0	0	763	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	3,374				3,374	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	12,917				12,917	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	16,291	0	0	0	16,291	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	20,733				20,733	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	30,903				30,903	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,275	0			7,275	16
Total Pumping Plant	58,911	0	0	0	58,911	
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)	3,854	3,073			6,927	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	3,854	3,073	0	0	6,927	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,935	250			3,185	22
Structures and Improvements (341)	9,683				9,683	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	183,338	9,001			192,339	25
Services (345)	22,609	629			23,238	26
Meters (346)	11,421	1,968	600		12,789	27
Hydrants (348)	20,579	1,747			22,326	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	250,565	13,595	600	0	263,560	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,003				1,003	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	11,541	635			12,176	41
Total General Plant	12,544	635	0	0	13,179	
Total utility plant in service directly assignable	342,928	17,303	600	0	359,631	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	342,928	17,303	600	0	359,631	

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)	327,223				327,223	24
Transmission and Distribution Mains (343)	193,724				193,724	25
Services (345)	23,202				23,202	26
Meters (346)	5,385				5,385	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)	21,415				21,415	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	570,949	0	0	0	570,949	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	8,270				8,270	41
Total General Plant	8,270	0	0	0	8,270	
Total utility plant in service directly assignable	579,219	0	0	0	579,219	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	579,219	0	0	0	579,219	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			730	730	1
February			689	689	2
March			750	750	3
April			837	837	4
May			684	684	5
June			875	875	6
July			591	591	7
August			810	810	8
September			719	719	9
October			673	673	10
November			477	477	11
December			480	480	12
Total annual pumpage	0	0	8,315	8,315	

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):	8,315	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	8,315	3
Less: Gallons (000's) sold:	7,295	4
Gallons (000's) entering distribution system but not sold:	1,020	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	266	7
Gallons (000's) used for fire protection:	65	8
Gallons (000's) used to prevent freezing of distribution system:	68	9
Gallons (000's) used for other system uses:	54	10
Subtotal Estimated Usage:	453	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	10	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	557	17
Subtotal of Estimated Losses:	567	18
Percentage of water entering distribution system sold:	88%	19
Percentage of unaccounted for water:	7%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	142	22
Date of maximum: 06/04/2008		23
Cause of maximum: HYDRANT FLUSH		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 01/16/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	19,066	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	188	35
Outside municipality?	0	36

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)	
WELLHOUSE	1	97	10	280,000	Yes	1

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		1
Location	MAIN WELL HOUSE		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	RED JACKET		5
Year Installed	1989		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1		8
Pump Motor or Standby Engine Mfr	BERKLEY		10
Year Installed	1989		11
Type	ELECTRIC		12
Horsepower	20		13
Footnotes			14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	2001		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	130		9 10
Total capacity in gallons (actual)	200,000		11 12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16 17 18
Filters, type (gravity, pressure, other, none)	NONE		19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		21 22 23
Is a corrosion control chemical used (yes, no)?	Y		24 25
Is water fluoridated (yes, no)?	N		26 27
Footnotes			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	6.000	11,914	540			12,454	*
P	D	8.000	9,400				9,400	2
P	S	8.000	26				26	3
M	D	12.000	871				871	4
Total Within Municipality			22,211	540	0	0	22,751	
Total Utility			22,211	540	0	0	22,751	

WATER MAINS

Water Mains (Page W-19)

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

FINANCING PAID BY DISTRICT

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	126	1			127	9	*
M	1.000	14				14		2
M	1.500	4				4		3
M	2.000	1				1		4
M	3.000	1				1		5
Total Utility		146	1	0	0	147	9	

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.

PAID BY DISTRICT

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	114				114	1	1
1.000	13	3	3		13	0	2
1.250	0				0	0	3
1.500	10	2	2		10	2	4
2.000	2				2	1	5
3.000	1				1	1	6
Total:	140	5	5	0	140	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	103	6	1	4	0	0	114	1
1.000	0	6	1	2	0	4	13	2
1.250	0	0	0	0	0	0	0	3
1.500	0	2	1	1	0	6	10	4
2.000	0	1	0	0	0	1	2	5
3.000	0	0	0	1	0	0	1	6
Total:	103	15	3	8	0	11	140	

METERS

Meters (Page W-21)

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

TRY TO TEST THE REQUIRED AMOUNT AS NECESSARY

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 IF APPLICABLE

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	47	1			48	2
Total Fire Hydrants	47	1	0	0	48	
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:	48
Number of distribution system valves end of year:	87
Number of distribution valves operated during year:	87