



3015 (02-05-09)

ANNUAL REPORT

OF

Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 85
GREENLEAF, WI 54126

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 NANCY LEICK of
(Person responsible for accounts)

TOWN OF WRIGHTSTOWN 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) 02/17/2009
(Date)

CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 85
GREENLEAF, WI 54126

When was utility organized? 6/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. NANCY LEICK

Title: CLERK/ TREASURER

Office Address:

P.O. BOX 85
GREENLEAF, WI 54126

Telephone: (920) 532 - 3879

Fax Number: (920) 532 - 3879

Email Address: leickwrightstown@aol.com

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

Name: VIRGINIA HINZ

Title: CPA

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4308

Fax Number: (920) 617 - 2549

Email Address: virginia.hinz@schencksolutions.com

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

Name: WILLIAM VERBETEN

Title: CHAIRMAN

Office Address:

7073 BLAKE RD
GREENLEAF, WI 54126

Telephone: (920) 864 - 7549

Fax Number:

Email Address:

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

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

Name:

Title:

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4308

Fax Number: (920) 617 - 2549

Email Address: virginia.hinz@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/17/2008

Period covered by most recent audit: 1/1/2008 TO 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MR LYLE DEQUAINE

Title: PUBLIC WORKS DIRECTOR

Office Address:

P.O. BOX 85
GREENLEAF, WI 54126

Telephone: (920) 864 - 7783

Fax Number: () -

Email Address:

Name of utility commission/committee: WRIGHTSTOWN SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

- MR RONALD DINY, COMMISSIONER
- MR WILLIAM VERBETEN, PRESIDENT
- MR DON WEGAND, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name: ROBERT E. LEE & ASSOCIATES, INC.
4664 GOLDEN POND PARK COURT
ONEIDA, WI 54155

Contact Person: MR BRIAN WEDEN, P.E.

Title: PROJECT MANAGER

Telephone: (920) 662 - 9641

Fax Number: (920) 662 - 9141

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2006 12/31/2008

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

To provide operations services for the routine operation and maintenance of the District's existing water and wastewater facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	133,683	72,630	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	48,098	48,363	2
Depreciation Expense (403)	24,345	24,004	3
Amortization Expense (404-407)	0		4
Taxes (408)	1,134	1,011	5
Total Operating Expenses	73,577	73,378	
Net Operating Income	60,106	(748)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	60,106	(748)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	18,179	17,650	9
Interest and Dividend Income (419)	7,215	10,313	10
Miscellaneous Nonoperating Income (421)	20,362	22,292	11
Total Other Income	45,756	50,255	
Total Income	105,862	49,507	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,333)	(2,333)	12
Other Income Deductions (426)	4,230	4,262	13
Total Miscellaneous Income Deductions	1,897	1,929	
Income Before Interest Charges	103,965	47,578	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,483	21,921	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)	9,158	10,998	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	29,641	32,919	
Net Income	74,324	14,659	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,520,360	1,505,701	20
Balance Transferred from Income (433)	74,324	14,659	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)	1,594,684	1,520,360	

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	133,683	0	133,683	1
Total (Acct. 400):	133,683	0	133,683	
Operation and Maintenance Expense (401-402):				
Derived	48,098	0	48,098	2
Total (Acct. 401-402):	48,098	0	48,098	
Depreciation Expense (403):				
Derived	24,345	0	24,345	3
Total (Acct. 403):	24,345	0	24,345	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,134	0	1,134	5
Total (Acct. 408):	1,134	0	1,134	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	60,106	0	60,106	
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):				
SEWER LAND RENTED FOR CELLULAR TOWER	18,179		18,179	10
Total (Acct. 418):	18,179	0	18,179	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS	7,215		7,215	11
Total (Acct. 419):	7,215	0	7,215	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
EXEMPT COMPUTER AID RECEIVED FROM THE STATE	18	0	18	13
NON REGULATED SEWER DEPARTMENT NET LOSS	(20,707)	0	(20,707)	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
PROPERTY TAXES LEVIED FOR SEWER DEBT	41,051		41,051	15
Total (Acct. 421):	20,362	0	20,362	
TOTAL OTHER INCOME:	45,756	0	45,756	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(2,333)	0	(2,333)	16
NONE			0	17
Total (Acct. 425):	(2,333)	0	(2,333)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	4,230	4,230	18
NONE			0	19
Total (Acct. 426):	0	4,230	4,230	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,333)	4,230	1,897	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	20,483	0	20,483	20
Total (Acct. 427):	20,483	0	20,483	
Amortization of Debt Discount and Expense (428):				
NONE			0	21
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	9,158	0	9,158	23
Total (Acct. 430):	9,158	0	9,158	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	29,641	0	29,641	
NET INCOME:	78,554	(4,230)	74,324	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	405,328	1,115,032	1,520,360	26
Total (Acct. 216):	405,328	1,115,032	1,520,360	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	78,554	(4,230)	74,324	27
Total (Acct. 433):	78,554	(4,230)	74,324	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	483,882	1,110,802	1,594,684	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	133,683	0	0	0	133,683	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	133,683	0	0	0	133,683	

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	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,331,934	1,321,120	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	259,046	234,909	2
Net Utility Plant	1,072,888	1,086,211	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,285,184	2,285,184	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	698,151	637,248	4
Net Nonutility Property	1,587,033	1,647,936	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	262,560	246,182	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	1,849,593	1,894,118	
CURRENT AND ACCRUED ASSETS			
Cash (131)	33,069	15,224	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	16,340	8,504	15
Other Accounts Receivable (143)	24,511	25,511	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,022	11,927	18
Plant Materials and Operating Supplies (154)	437	437	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	87,379	61,603	
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		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,009,860	3,041,932	

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)	650,435	650,435	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,594,684	1,520,360	35
Total Proprietary Capital	2,245,119	2,170,795	
LONG-TERM DEBT			
Bonds (221)	342,607	393,557	36
Advances from Municipality (223)	65,218	103,430	37
Other long-Term Debt (224)	297,653	310,754	38
Total Long-Term Debt	705,478	807,741	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	10,313	9,571	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	13,948	16,490	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	24,261	26,061	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	35,002	37,335	49
Total Deferred Credits	35,002	37,335	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,009,860	3,041,932	

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	1,321,120	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,138,111	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	193,569	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	254				6
Construction Work in Progress (107)					7
Total Utility Plant	1,331,934	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)	229,997	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	29,049	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	259,046	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	1,072,888	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)	206,090				206,090	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,345				24,345	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	414				414	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	24,759	0	0	0	24,759	16
Debits during year						17
Book cost of plant retired	852				852	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	852	0	0	0	852	25
Balance end of year (111.1)	229,997	0	0	0	229,997	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)	28,819				28,819	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	4,230				4,230	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	4,230	0	0	0	4,230	16
Debits during year						17
Book cost of plant retired	4,000				4,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,000	0	0	0	4,000	25
Balance end of year (111.2)	29,049	0	0	0	29,049	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,285,184			2,285,184	1
NONE	0			0	2
Total Nonutility Property (121)	2,285,184	0	0	2,285,184	
Less accum. prov. depr. & amort. (122)	637,248	60,903		698,151	3
Net Nonutility Property	1,647,936	(60,903)	0	1,587,033	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	437	437
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	437	437

**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	650,435	1
Changes during year (explain):		
Balance end of year	650,435	2

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)	
REVENUE BONDS	11/29/1994	05/01/2014	1.30%	342,607	1
Total Bonds (Account 221):				342,607	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	11/29/1994	05/01/2014	12.98%	55,218	1
ADVANCE FROM TOWN OF WRIGHTSTOWN	03/15/2007	03/15/2011	5.00%	10,000	2
Total for Account 223				65,218	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	07/30/2003	03/15/2023	5.00%	297,653	3
Total for Account 224				297,653	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,134	2
Charged electric department expense		3
Charged sewer department expense	1,107	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,241</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,182	7
PSC Remainder Assessment	59	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,241</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	995	5,455	5,584	866	1
Subtotal	995	5,455	5,584	866	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	1,493	8,182	8,375	1,300	2
ADVANCE FROM TOWN OF WRIGHTSTOWN	1,668	976	2,644	0	3
Subtotal	3,161	9,158	11,019	1,300	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	12,334	15,028	15,580	11,782	4
Subtotal	12,334	15,028	15,580	11,782	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	16,490	29,641	32,183	13,948	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
SEWER EQUIPMENT REPLACEMENT FUNDS	190,162	3
SEWER DEBT SERVICE FUNDS	72,398	4
Total (Acct. 125):	262,560	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,340	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	16,340	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,511	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	24,511	
Receivables from Municipality (145):		
WATER AND SEWER BILLS PLACED ON TAX ROLL	13,022	16
Total (Acct. 145):	13,022	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	35,002	24
NONE		25
Total (Acct. 253):	35,002	

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.

Account #143 is the non regulated sewer share of customer accounts receivable

Account #145 represents the delinquent water and sewer bills placed on the tax roll

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,130,704	0	0	0	1,130,704	1
Materials and Supplies	437	0	0	0	437	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	218,043	0	0	0	218,043	4
Customer Advances for Construction					0	5
Regulatory Liability	36,168	0	0	0	36,168	6
NONE					0	7
Average Net Rate Base	876,930	0	0	0	876,930	
Net Operating Income	60,106	0	0	0	60,106	8
Net Operating Income as a percent of						
Average Net Rate Base	6.85%	N/A	N/A	N/A	6.85%	

**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	37,335	0	0	0	37,335	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,333	0	0	0	2,333	3
Other (specify):					0	4
Balance End of Year	35,002	0	0	0	35,002	

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.

The District had a water rate increase of 100% that went into effect in 2008. Water revenues in essence doubled from the prior year.

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

The District had been experiencing significant water losses for over a year and has been working diligently to find the water leaks. In 2008, the District found the leaks in two separate areas. They were caused by old copper services that were deteriorated. The services were abandoned and new poy services were installed. One area was repaired in May and the other in November, therefore, there is still a large water loss for 2008. The water losses have dropped significantly since the repairs.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	118,505	57,532	1
Total Sales of Water	118,505	57,532	
Other Operating Revenues			
Forfeited Discounts (470)	529	443	2
Rents from Water Property (472)			3
Interdepartmental Rents (473)			4
Other Water Revenues (474)	14,649	14,655	5
Total Other Operating Revenues	15,178	15,098	
Total Operating Revenues	133,683	72,630	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	32,709	32,060	6
General Operating Expenses (680-691)	15,389	16,303	7
Total Operation and Maintenance Expenses	48,098	48,363	
Other Operating Expenses			
Depreciation Expense (403)	24,345	24,004	8
Amortization Expense (404-407)			9
Taxes (408)	1,134	1,011	10
Total Other Operating Expenses	25,479	25,015	
Total Operating Expenses	73,577	73,378	
NET OPERATING INCOME	60,106	(748)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	2	107	606	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	2	107	606	
Metered Sales to General Customers (461)				
Residential (461.1)	162	6,313	46,328	5
Commercial (461.2)	17	3,736	18,857	6
Industrial (461.3)				7
Public Authority (461.4)	8	1,186	7,529	8
Total Metered Sales to General Customers (461)	187	11,235	72,714	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		45,185	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	190	11,342	118,505	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	45,185	3
NONE		4
Total Public Fire Protection Service (463)	45,185	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	529	6
Other (specify):		
Total Forfeited Discounts (470)	529	
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):		
RENT OF WATER LAND FOR CELLULAR TOWER	14,231	9
Return on net investment in meters charged to sewer department	418	10
Other (specify):		
Total Other Water Revenues (474)	14,649	

OTHER OPERATING REVENUES (WATER)

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

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

Amount represents the rental of water land from a cellular telephone company for a cellular tower

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)	10,647	8,866	* 1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,201	5,219	* 3
Chemicals (630)	1,873	896	* 4
Supplies and Expenses (640)	4,991	3,379	* 5
Repairs of Water Plant (650)	6,893	13,700	* 6
Transportation Expenses (660)	1,104	0	* 7
Total Plant Operation and Maintenance Expenses	32,709	32,060	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,430	3,430	8
Office Supplies and Expenses (681)	1,439	1,159	9
Outside Services Employed (682)	8,449	10,180	* 10
Insurance Expense (684)	2,071	1,534	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	15,389	16,303	
Total Operation and Maintenance Expenses	48,098	48,363	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

total in #620 is \$7,201 and total KWH are 60086; per our calculation the amount is 11.984 cents, which is less than 12 cents. With the current electric rates being over 11 cents along with the fixed meter charges, I think the threshold for this edit check should be raised to 13 cents.

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.

Salaries and Wages #600- increase due to hiring a Public Works Director that works almost full time. He is a former Board member and gets paid \$12/hour. He does not receive any benefits.

Power for pumping #620 and chemicals #630- increase due to pumping more gallons due to water leaks during 2008

Repairs and maintenance #650- had water main breaks and pump repairs in 2007. Leaks in 2008 were caused by services, which were replaced and the amounts were capitalized.

Transportation expense #660- new clerk in 2008 and she started recording truck repairs and gasoline in this account. Was formerly in #640

Supplies #640 - higher due to more water testing requirements.

Outside services #682- water rate increase expense included in 2007.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		1,075	930	3
PSC Remainder Assessment		59	81	4
Other (specify): NONE			0	5
Total tax expense		1,134	1,011	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	8,090				8,090	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)	61,329				61,329	8
Supply Mains (316)	2,149				2,149	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	71,568	0	0	0	71,568	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	241,104				241,104	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	37,890				37,890	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	278,994	0	0	0	278,994	
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)	4,268				4,268	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	107,539				107,539	24
Transmission and Distribution Mains (343)	521,372				521,372	25
Services (345)	64,245	15,666		(1)	79,910	26
Meters (346)	15,479		852	2	14,629	27
Hydrants (348)	51,046			(1)	51,045	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	763,949	15,666	852	0	778,763	
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)	1,880				1,880	33
Transportation Equipment (392)	2,500				2,500	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)	1,256				1,256	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	3,150				3,150	41
Total General Plant	8,786	0	0	0	8,786	
Total utility plant in service directly assignable	1,123,297	15,666	852	0	1,138,111	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,123,297	15,666	852	0	1,138,111	

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments were made for rounding

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	144,282				144,282	25
Services (345)	28,940		4,000		24,940	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	24,347				24,347	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	197,569	0	4,000	0	193,569	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	197,569	0	4,000	0	193,569	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	197,569	0	4,000	0	193,569	

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			2,780	2,780	1
February			3,109	3,109	2
March			3,535	3,535	3
April			2,439	2,439	4
May			2,006	2,006	5
June			1,874	1,874	6
July			1,950	1,950	7
August			1,978	1,978	8
September			2,190	2,190	9
October			2,381	2,381	10
November			793	793	11
December			978	978	12
Total annual pumpage	0	0	26,013	26,013	

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):	26,013	1
Less: Gallons (000's) used in the treatment process:	78	2
Subtotal: Gallons (000's) entering distribution system:	25,935	3
Less: Gallons (000's) sold:	11,342	4
Gallons (000's) entering distribution system but not sold:	14,593	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	185	7
Gallons (000's) used for fire protection:	425	8
Gallons (000's) used to prevent freezing of distribution system:	5	9
Gallons (000's) used for other system uses:	301	10
Subtotal Estimated Usage:	916	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	12	13
Gallons (000's) lost due to service leaks or breaks:	10,300	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,365	17
Subtotal of Estimated Losses:	13,677	18
Percentage of water entering distribution system sold:	44%	19
Percentage of unaccounted for water:	13%	20
If more than 25%, indicate causes:		21
The District estimated the 10,300 gallons due to service leaks. If you look at their gallons pumped statistics, you will note that the gallons pumped after the services were repaired was over 50% less.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	132	28
Date of maximum: 03/06/2008		29
Cause of maximum: Service leaks		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	15	33
Date of minimum: 12/06/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	60,086	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	11	41
Population served (estimate the number of individuals served):		42
Inside municipality?	650	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	662	8	288,000	Yes	1
WELL #3	3	196	10	237,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	WELL #1	WELL #3		2
Purpose	S	P		3
Destination	D	R		4
Pump Manufacturer	JACUSSI	LAYNE		5
Year Installed	1982	1996		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	230		8
Pump Motor or Standby Engine Mfr	FRANKLIN	G.E.		10
Year Installed	1998	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		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
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons (actual)	112,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	4.000	947				947	1
M	D	6.000	8,036				8,036	2
P	D	6.000	584				584	3
P	D	8.000	15,078				15,078	4
Total Within Municipality			24,645	0	0	0	24,645	
Total Utility			24,645	0	0	0	24,645	

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	36				36	1	1
P	1.000	49	10			59		2
M	1.000	128		10		118	37	3
M	1.500	3				3		4
M	2.000	3				3		5
M	4.000	1				1		6
P	6.000	1				1		7
P	8.000	1				1		8
Total Utility		222	10	10	0	222	38	

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)	*	1
0.625	195		12	6	189	12	*	1
1.000	1				1	0		2
1.500	3				3	0		3
2.000	4				4	2		4
Total:	203	0	12	6	197	14		

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)	*	1
0.625	162	12	0	5	0	10	189	*	1
1.000	0	1	0	0	0	0	1		2
1.500	0	3	0	0	0	0	3		3
2.000	0	1	0	3	0	0	4		4
Total:	162	17	0	8	0	10	197		

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments are for actual physical inventory taken at year end.

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

Since the cost to test these meters exceeds the cost of the meter itself, the District's program is to change out a certain number of meters 1" and smaller each year. In 2008, they changed out 12 meters.

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

yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	40				40	2
Total Fire Hydrants	40	0	0	0	40	
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:	40
Number of distribution system valves end of year:	68
Number of distribution valves operated during year:	68