



3015 (02-05-09)

ANNUAL REPORT

OF

Name: GOODMAN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 356
GOODMAN, WI 54125

For the Year Ended: DECEMBER 31, 2009

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 SANDY STEC of
(Person responsible for accounts)

GOODMAN 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) 03/31/2010
(Date)

DISTRICT BOOKKEEPER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

Board of Commissioners
Goodman Sanitary District No. 1
Goodman, Wisconsin

We have compiled the balance sheet of Goodman Sanitary District as of December 31, 2009 and 2008, and the related income and earned surplus statements for the year then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Annual Report.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

Wipfli LLP
March 31, 2010
Rhineland, Wisconsin

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GOODMAN SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 356
GOODMAN, WI 54125

When was utility organized? 7/1/1980

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SANDY STEC

Title: BOOKKEEPER

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2102

Fax Number: (715) 336 - 3038

Email Address: sandystec@yahoo.com

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

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

Name: JAMES STANKEVICH

Title: PRESIDENT

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

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: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/8/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: MIKE BOUSLEY

Title: COMMISSIONER

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

Email Address:

Name: NICOLE MILLAN

Title: HEAD OPERATOR

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2930

Fax Number: (715) 336 - 3038

Email Address: goodmansanitary@centurytel.net

Name: PAMELA BURBEY

Title: SECRETARY - TREASURER

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2556

Fax Number: (715) 336 - 3038

Email Address:

Name of utility commission/committee: GOODMAN SANITARY DISTRICT NO. 1

- Names of members of utility commission/committee:
- MR MICHAEL BOUSLEY, COMMISSIONER
 - MS PAMELA BURBEY, SECRETARY - TREASURER
 - MR JAMES STANKEVICH, 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:

IDENTIFICATION AND OWNERSHIP

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)	114,287	104,629	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	57,414	56,926	2
Depreciation Expense (403)	16,717	16,694	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,331	1,513	5
Total Operating Expenses	76,462	75,133	
Net Operating Income	37,825	29,496	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,825	29,496	
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)	360	1,345	10
Miscellaneous Nonoperating Income (421)	(22,402)	(24,499)	11
Total Other Income	(22,042)	(23,154)	
Total Income	15,783	6,342	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,540)	(12,540)	12
Other Income Deductions (426)	21,312	21,317	13
Total Miscellaneous Income Deductions	8,772	8,777	
Income Before Interest Charges	7,011	(2,435)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,925	13,291	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	11,925	13,291	
Net Income	(4,914)	(15,726)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,705,917	2,721,643	20
Balance Transferred from Income (433)	(4,914)	(15,726)	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)	2,701,003	2,705,917	

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	114,287	0	114,287	1
Total (Acct. 400):	114,287	0	114,287	
Operation and Maintenance Expense (401-402):				
Derived	57,414	0	57,414	2
Total (Acct. 401-402):	57,414	0	57,414	
Depreciation Expense (403):				
Derived	16,717	0	16,717	3
Total (Acct. 403):	16,717	0	16,717	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,331	0	2,331	5
Total (Acct. 408):	2,331	0	2,331	
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:	37,825	0	37,825	
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	360		360	11
Total (Acct. 419):	360	0	360	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONREGULATED SEWER	33,804	(56,206)	(22,402)	13
Total (Acct. 421):	33,804	(56,206)	(22,402)	
TOTAL OTHER INCOME:	34,164	(56,206)	(22,042)	

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	(12,540)	0	(12,540)	14
NONE			0	15
Total (Acct. 425):	(12,540)	0	(12,540)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,312	21,312	16
NONE			0	17
Total (Acct. 426):	0	21,312	21,312	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,540)	21,312	8,772	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	11,925	0	11,925	18
Total (Acct. 427):	11,925	0	11,925	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			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:	11,925	0	11,925	
NET INCOME:	72,604	(77,518)	(4,914)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(156,009)	2,861,926	2,705,917	24
Total (Acct. 216):	(156,009)	2,861,926	2,705,917	
Balance Transferred from Income (433):				
Derived	72,604	(77,518)	(4,914)	25
Total (Acct. 433):	72,604	(77,518)	(4,914)	
Miscellaneous Credits to Surplus (434):				
NONE			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	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(83,405)	2,784,408	2,701,003	

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	114,287	0	0	0	114,287	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	114,287	0	0	0	114,287	

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	1.0	1
Electric		2
Gas		3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,752,122	1,750,381	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	703,288	665,455	2
Net Utility Plant	1,048,834	1,084,926	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,907,634	3,907,093	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,293,518	1,211,834	4
Net Nonutility Property	2,614,116	2,695,259	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	74,228	81,666	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	2,688,344	2,776,925	
CURRENT AND ACCRUED ASSETS			
Cash (131)	45,577	44,579	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	30,993	27,873	15
Other Accounts Receivable (143)	25,993	22,203	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,536	2,252	18
Plant Materials and Operating Supplies (154)	7,547	8,455	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,244	3,972	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	118,890	109,334	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,856,068	3,971,185	

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)	1,102	1,102	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,701,003	2,705,917	35
Total Proprietary Capital	2,702,105	2,707,019	
LONG-TERM DEBT			
Bonds (221)	98,670	123,233	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	449,716	493,372	38
Total Long-Term Debt	548,386	616,605	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	6,911	5,222	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	875	1,375	42
Taxes Accrued (236)	703	650	43
Interest Accrued (237)	5,031	5,755	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	1,127	1,420	46
Total Current and Accrued Liabilities	14,647	14,422	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	590,930	633,139	49
Total Deferred Credits	590,930	633,139	
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	3,856,068	3,971,185	

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	1,750,381	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)	792,095	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	960,027	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	1,752,122	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)	304,458	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	398,830	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	703,288	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	1,048,834	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)	287,735				287,735	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,717				16,717	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	146				146	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	16,863	0	0	0	16,863	16
Debits during year						17
Book cost of plant retired	140				140	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	140	0	0	0	140	25
Balance end of year (111.1)	304,458	0	0	0	304,458	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)	377,720				377,720	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,312				21,312	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	21,312	0	0	0	21,312	16
Debits during year						17
Book cost of plant retired	202				202	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	202	0	0	0	202	25
Balance end of year (111.2)	398,830	0	0	0	398,830	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	3,907,093	541		3,907,634	1
NONE	0			0	2
Total Nonutility Property (121)	3,907,093	541	0	3,907,634	
Less accum. prov. depr. & amort. (122)	1,211,834	81,684		1,293,518	3
Net Nonutility Property	2,695,259	(81,143)	0	2,614,116	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	7,547	8,455	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	7,547	8,455	

**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	1,102	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,102</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)	
CWF-SEWER REVENUE BOND	01/01/1994	05/01/2013	0.17%	98,670	1
Total Bonds (Account 221):				98,670	

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 TRUST FUND 9003	10/26/1994	03/15/2014	5.49%	32,939	2
State Trust Fund - 9002	10/26/1994	03/15/2014	5.49%	19,499	3
State Trust Fund - 9004	08/14/1996	03/15/2016	6.75%	12,252	4
SAFE DRINKING WATER LOAN	11/22/2000	05/01/2020	1.75%	362,590	5
State Trust Fund - 9001	10/05/1994	03/15/2014	5.49%	22,436	6
Total for Account 224				449,716	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	650	1
Accruals:		
Charged water department expense	2,331	2
Charged electric department expense		3
Charged sewer department expense	2,287	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,618	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,476	7
PSC Remainder Assessment	89	8
Other (explain):		
NONE		9
Total payments and other debits	4,565	
Balance end of year	703	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND LOAN	34	183	189	28	1
Subtotal	34	183	189	28	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND - 9001	1,151	1,276	1,444	983	3
STATE TRUST FUND - 9002	1,000	1,109	1,255	854	4
STATE TRUST FUND - 9003	1,690	1,874	2,119	1,445	5
State Trust Fund - 9004	731	845	917	659	6
SAFE DRINKING WATER LOAN	1,149	6,638	6,725	1,062	7
Subtotal	5,721	11,742	12,460	5,003	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	5,755	11,925	12,649	5,031	

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):		
LGIP GENERAL	601	3
LGIP EQUIPMENT REPLACEMENT	73,329	4
LGIP BOND REDEMPTION	298	5
Total (Acct. 125):	74,228	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,993	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	30,993	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	25,993	* 14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	25,993	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS	5,536	* 17
Total (Acct. 145):	5,536	

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):		
PREPAID INSURANCE	3,244	18
Total (Acct. 165):	3,244	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	175,558	25
REGULATORY LIABILITY SEWER	415,372	26
Total (Acct. 253):	590,930	

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.

143: done

145: 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)	791,123	0	0	0	791,123	1
Materials and Supplies	8,001	0	0	0	8,001	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	296,096	0	0	0	296,096	4
Customer Advances for Construction					0	5
Regulatory Liability	181,828	0	0	0	181,828	6
NONE					0	7
Average Net Rate Base	321,200	0	0	0	321,200	
Net Operating Income	37,825	0	0	0	37,825	8
Net Operating Income as a percent of						
Average Net Rate Base	11.78%	N/A	N/A	N/A	11.78%	

**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	188,098	0	0	0	188,098	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,540	0	0	0	12,540	3
Other (specify):						
NONE					0	4
Balance End of Year	175,558	0	0	0	175,558	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The utility added a \$15 per quarter maintenance fee.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The district had its tank inspected during the year resulting in an increase in outside services expense.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	102,905	102,368	1
Total Sales of Water	102,905	102,368	
Other Operating Revenues			
Forfeited Discounts (470)	2,260	1,039	2
Rents from Water Property (472)	500	500	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	8,622	722	5
Total Other Operating Revenues	11,382	2,261	
Total Operating Revenues	114,287	104,629	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	30,285	32,219	6
General Operating Expenses (680-691)	27,129	24,707	7
Total Operation and Maintenance Expenses	57,414	56,926	
Other Operating Expenses			
Depreciation Expense (403)	16,717	16,694	8
Amortization Expense (404-407)		0	9
Taxes (408)	2,331	1,513	10
Total Other Operating Expenses	19,048	18,207	
Total Operating Expenses	76,462	75,133	
NET OPERATING INCOME	37,825	29,496	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	135	3,007	35,210	5
Commercial (461.2)	5	378	3,012	6
Industrial (461.3)	8	1,138	9,697	7
Public Authority (461.4)	6	441	4,068	8
Total Metered Sales to General Customers (461)	154	4,964	51,987	
Private Fire Protection Service (462)	1		6,600	9
Public Fire Protection Service (463)	1		44,318	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	156	4,964	102,905	

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)	44,318	3
NONE		4
Total Public Fire Protection Service (463)	44,318	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,260	6
Other (specify):		
Total Forfeited Discounts (470)	2,260	
Rents from Water Property (472):		
TOWER RENTAL	500	7
Total Rents from Water Property (472)	500	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
QUARTERLY MAINTENANCE FEE	7,605	9
MISCELLANEOUS	728	10
Return on net investment in meters charged to sewer department	289	11
Other (specify):		
Total Other Water Revenues (474)	8,622	

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.

474: done

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)	15,792	16,032	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,936	4,866	3
Chemicals (630)	2,968	3,519	4
Supplies and Expenses (640)	6,117	4,475	5
Repairs of Water Plant (650)	472	3,327	* 6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	30,285	32,219	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,440	2,449	8
Office Supplies and Expenses (681)	3,484	5,524	* 9
Outside Services Employed (682)	10,304	9,681	10
Insurance Expense (684)	5,136	4,931	11
Employees Pensions and Benefits (686)	5,366	976	* 12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	399	1,146	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	27,129	24,707	
Total Operation and Maintenance Expenses	57,414	56,926	

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.

650: The district had its water tower cleaned and inspected in the prior year. Current year expenses are back to normal levels.

681: Office supplies are within the prior two years amounts.

686: The District began offering health insurance to the head operator, resulting in a large increase in employee benefits expense.

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		2,242	1,439	3
PSC Remainder Assessment		89	74	4
Other (specify): NONE			0	5
Total tax expense		2,331	1,513	

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)	193				193	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	193	0	0	0	193	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	30,000				30,000	4
Structures and Improvements (311)	37,500				37,500	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	134,181				134,181	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	201,681	0	0	0	201,681	
PUMPING PLANT						
Land and Land Rights (320)	50				50	11
Structures and Improvements (321)	8,376				8,376	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	81,688				81,688	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	20,000				20,000	16
Total Pumping Plant	110,114	0	0	0	110,114	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	85,799				85,799	18
Sand or Other Media Filtration Equipment (332)	13,927				13,927	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	99,726	0	0	0	99,726	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	634				634	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	348,787				348,787	24
Transmission and Distribution Mains (343)	5,346	1,260	3		6,603	25
Services (345)	1,785				1,785	26
Meters (346)	13,179	280	137		13,322	27
Hydrants (348)	427				427	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	370,158	1,540	140	0	371,558	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	5,221				5,221	31
Office Furniture and Equipment (391)	2,845	543			3,388	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	214				214	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	8,280	543	0	0	8,823	
Total utility plant in service directly assignable	790,152	2,083	140	0	792,095	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	790,152	2,083	140	0	792,095	

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)	429,122				429,122	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	429,122	0	0	0	429,122	
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)	410,703		202		410,501	25
Services (345)	87,634				87,634	26
Meters (346)	0				0	27
Hydrants (348)	32,770				32,770	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	531,107	0	202	0	530,905	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	960,229	0	202	0	960,027	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	960,229	0	202	0	960,027	

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			738	738	1
February			810	810	2
March			899	899	3
April			828	828	4
May			753	753	5
June			843	843	6
July			736	736	7
August			690	690	8
September			705	705	9
October			793	793	10
November			615	615	11
December			726	726	12
Total annual pumpage	0	0	9,136	9,136	

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):	9,136	1
Less: Gallons (000's) used in the treatment process:	218	2
Subtotal: Gallons (000's) entering distribution system:	8,918	3
Less: Gallons (000's) sold:	4,964	4
Gallons (000's) entering distribution system but not sold:	3,954	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	180	7
Gallons (000's) used for fire protection:	8	8
Gallons (000's) used to prevent freezing of distribution system:	373	9
Gallons (000's) used for other system uses:	90	10
Subtotal Estimated Usage:	651	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	30	13
Gallons (000's) lost due to service leaks or breaks:	15	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:	3,258	17
Subtotal of Estimated Losses:	3,303	18
Percentage of water entering distribution system sold:	56%	19
Percentage of unaccounted for water:	36%	20
If more than 25%, indicate causes:		21
A main broke during the year as well as two services. The duration of these leaks is unknown. 121,000 gallons was also used to restore water storage after tank inspection which is not accounted for in the water use calculation.		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
Several leaks were repaired and investigations conducted in the prior years to find the cause of the water loss. Test results were inconclusive. The District continues to monitor the system and repairs leaks as they are discovered.		26
		27
		28
OTHER STATISTICS		29
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	111	30
Date of maximum: 06/11/2009		31
Cause of maximum: Refill water tower after drain-down inspection		32
		33
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	34
Date of minimum: 12/19/2009		35
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	38,808	36
If water is purchased:		37
Vendor Name:		38
Point of Delivery:		39
What percentage of purchased water is surface water?		40
Number of main breaks repaired this year:	1	41
Number of service breaks repaired this year:	2	42
Population served (estimate the number of individuals served):		43
Inside municipality?	800	44
Outside municipality?		

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)	
113 4TH STREET	well 1	78	18	12,902	Yes	1
209 4TH STREET	well 2	53	12	32,559	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)	1C	1
Identification	1A	1B		1C	1
Location	113 4TH STREET	113 4TH STREET		113 4TH STREET	2
Purpose	P	B		S	3
Destination	T	D		D	4
Pump Manufacturer	LAYNE	FAIRBANKS MORSE		FAIRBANKS MORSE	5
Year Installed	1943	1998		1998	6
Type	VERTICAL TURBINE	CENTRIFUGAL		CENTRIFUGAL	7
Actual Capacity (gpm)	150	320		320	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTORS		FORD	9 10
Year Installed	1943	1998		1998	11
Type	ELECTRIC	ELECTRIC		NATURAL GAS	12
Horsepower	8	40		40	13
Footnotes					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	2			15
Location	209 4TH STREET			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	LAYNE			19
Year Installed	1984			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	150			22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			23 24
Year Installed	1984			25
Type	ELECTRIC			26
Horsepower	25			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	WATER TOWER	WELL 1 STORAGE TANK	WELL 2 PRESSURE TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	3
Year constructed	1998	1945	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	0	0	6
Total capacity in gallons (actual)	100,000	35,000	3,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)		PRESSURE		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)?		Y		14
Is water fluoridated (yes, no)?		N		15
Footnotes				16

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)			
A	D	3.000	2,659				2,659	1
A	D	6.000	4,752		10		4,742	2
P	D	6.000	7,144	10			7,154	* 3
A	D	8.000	1,845				1,845	4
A	S	8.000	2,665				2,665	5
P	D	8.000	115				115	6
P	T	8.000	1,100				1,100	7
Total Within Municipality			20,280	10	10	0	20,280	
Total Utility			20,280	10	10	0	20,280	

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.

The addition of the PVC water main was to replace an existing section of main due to a break.
This was financed entirely by the utility.

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	1.000	168				168	15	1
M	2.000	1				1		2
Total Utility		169	0	0	0	169	15	

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	167	3	2	4	172	15	*	1
0.750	3			(1)	2	0	*	2
1.000	2			1	3	1	*	3
1.500	8				8	1	*	4
2.000	3				3	1	*	5
3.000	1				1	0	*	6
Total:	184	3	2	4	189	18		

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	148	5	6	1	0	12	172	*	1
0.750	0	1	0	1	0	0	2	*	2
1.000	0	2	0	0	0	1	3	*	3
1.500	0	1	3	3	0	1	8	*	4
2.000	0	1	0	1	0	1	3	*	5
3.000	0	0	0	1	0	0	1	*	6
Total:	148	10	9	7	0	15	189		

METERS

Meters (Page W-21)

Explain all reported adjustments.

The operator found meters that were not previously in inventory. They will be tested and either rotated into use or junked.

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

The district tests meters as necessary. During 2010 the district is planning on conducting tests of more meters to meet requirements.

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.

The station meter has not been tested in the past two years. The district plans to make arrangements for the required testing in the summer of 2010.

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	29				29	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	28
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	20