



3015 (02-05-09)

ANNUAL REPORT

OF

Name: DOWNSVILLE SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 37
DOWNSVILLE, WI 54735-0037

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DOWNSVILLE SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 37
DOWNSVILLE, WI 54735-0037

When was utility organized? 2/24/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARLYS SEIPEL

Title: DEPUTY CLERK

Office Address:

P.O. BOX 37
DOWNSVILLE, WI 54735-0037

Telephone: (715) 283 - 4441

Fax Number:

Email Address: sipe@wwt.net

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

Name: JEFF DEJNO

Title: MANAGER

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6683

Fax Number: (715) 832 - 2345

Email Address: jdejno@wipfli.com

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

Name: MARK SMITH

Title: PRESIDENT

Office Address:

P.O. BOX 37
DOWNSVILLE, WI 54735-0037

Telephone: (715) 664 - 8180

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: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6683

Fax Number: (715) 832 - 2435

Email Address: jdejno@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/8/2008

Period covered by most recent audit: JANUARY 1, 2007 TO DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: MICHAEL SPERL

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 37
DOWNSVILLE, WI 54735-0037

Telephone: (715) 664 - 2792

Fax Number:

Email Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR JAMES CARDIFF, COMMISSIONER
MR MARK SMITH, PRESIDENT
MR JEFF THIBADO, 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? YES

Date of Ordinance: 2/24/1978

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	42,970	43,533	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	26,933	23,893	2
Depreciation Expense (403)	2,187	2,187	3
Amortization Expense (404-407)	0		4
Taxes (408)	905	858	5
Total Operating Expenses	30,025	26,938	
Net Operating Income	12,945	16,595	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,945	16,595	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	829	1,207	10
Miscellaneous Nonoperating Income (421)	3,271	11,135	11
Total Other Income	4,100	12,342	
Total Income	17,045	28,937	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,653)	(16,652)	12
Other Income Deductions (426)	22,814	22,813	13
Total Miscellaneous Income Deductions	6,161	6,161	
Income Before Interest Charges	10,884	22,776	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,804	8,310	14
Amortization of Debt Discount and Expense (428)	271	62	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	8,075	8,372	
Net Income	2,809	14,404	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	312,152	297,748	20
Balance Transferred from Income (433)	2,809	14,404	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)	314,961	312,152	

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	42,970	0	42,970	1
Total (Acct. 400):	42,970	0	42,970	
Operation and Maintenance Expense (401-402):				
Derived	26,933	0	26,933	2
Total (Acct. 401-402):	26,933	0	26,933	
Depreciation Expense (403):				
Derived	2,187	0	2,187	3
Total (Acct. 403):	2,187	0	2,187	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	905	0	905	5
Total (Acct. 408):	905	0	905	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	12,945	0	12,945	
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		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	829	0	829	11
Total (Acct. 419):	829	0	829	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NON REGULATED SEWER DEPARTMENT INCOME	3,271		3,271	13
Total (Acct. 421):	3,271	0	3,271	
TOTAL OTHER INCOME:	4,100	0	4,100	

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	(7,479)	0	(7,479)	14
SEWER REGULATORY LIABILITY AMORTIZATION	(9,174)	0	(9,174)	15
Total (Acct. 425):	(16,653)	0	(16,653)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	12,739	12,739	16
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT-SEWER	0	10,075	10,075	17
Total (Acct. 426):	0	22,814	22,814	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,653)	22,814	6,161	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	7,804	0	7,804	18
Total (Acct. 427):	7,804	0	7,804	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	271		271	19
Total (Acct. 428):	271	0	271	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	8,075	0	8,075	
NET INCOME:	25,623	(22,814)	2,809	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(161,943)	474,095	312,152	24
Total (Acct. 216):	(161,943)	474,095	312,152	
Balance Transferred from Income (433):				
Derived	25,623	(22,814)	2,809	25
Total (Acct. 433):	25,623	(22,814)	2,809	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(136,320)	451,281	314,961	

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	42,970	0	0	0	42,970	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			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	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	42,970	0	0	0	42,970	

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	0.3	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	621,520	621,520	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	268,308	253,069	2
Net Utility Plant	353,212	368,451	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	683,415	653,065	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	370,998	355,832	4
Net Nonutility Property	312,417	297,233	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	16,926	16,758	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	329,343	313,991	
CURRENT AND ACCRUED ASSETS			
Cash (131)	37,843	37,261	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	8,351	7,293	15
Other Accounts Receivable (143)	15,619	14,644	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	18,786	18,084	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	80,599	77,282	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,919	691	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	2,919	691	
Total Assets and Other Debits	766,073	760,415	

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)	0	0	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	314,961	312,152	35
Total Proprietary Capital	314,961	312,152	
LONG-TERM DEBT			
Bonds (221)	116,000	125,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	66,772	48,219	38
Total Long-Term Debt	182,772	173,219	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	14,239	3,967	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0		42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,750	4,131	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	553	495	46
Total Current and Accrued Liabilities	18,542	8,593	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	249,798	266,451	49
Total Deferred Credits	249,798	266,451	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	766,073	760,415	

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	621,520	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)	106,719	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	500,207	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)	14,594				7
Total Utility Plant	621,520	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)	43,485	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	224,823	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	268,308	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	353,212	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)	40,985				40,985	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,187				2,187	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	313				313	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	2,500	0	0	0	2,500	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	43,485	0	0	0	43,485	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)	212,084				212,084	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	12,739				12,739	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	12,739	0	0	0	12,739	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	224,823	0	0	0	224,823	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	653,065	30,350	0	683,415	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	653,065	30,350	0	683,415	
Less accum. prov. depr. & amort. (122)	355,832	15,166	0	370,998	3
 Net Nonutility Property	 297,233	 15,184	 0	 312,417	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$399,000 REVENUE BOND ANTICIPATION NOTES	209	428	2,291	1
RECDS \$108,000 40yr Sewer revenue bond	34	428	343	2
RECDS \$132,000 40yr Water revenue bond	28	428	285	3
Total			2,919	
Unamortized premium on debt (251)				
NONE				4
Total			0	

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)	
RECDS \$132,000 WATER 40-YEAR BOND	09/08/1978	08/01/2018	5.00%	64,000	1
RECDS \$108,000 Sewer 40-Year Bond	09/08/1978	08/01/2018	5.00%	52,000	2
Total Bonds (Account 221):				116,000	

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)					
\$59,560 STATE TRUST FUND LOAN	02/15/2005	03/15/2014	3.99%	42,118	2
\$339,000 REVENUE BOND ANTICIPATION NOTES	10/28/2008	11/01/2009	3.59%	24,654	3
Total for Account 224				66,772	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	905	2
Charged electric department expense	0	3
Charged sewer department expense	873	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,778	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,746	7
PSC Remainder Assessment	32	8
Other (explain):		
NONE		9
Total payments and other debits	1,778	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
RECDS Sewer Bond	1,167	2,717	2,801	1,083	1
RECDS Water Bond	1,437	3,346	3,450	1,333	2
Subtotal	2,604	6,063	6,251	2,416	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	4
\$59,560 STATE TRUST FUND LOAN	1,527	1,741	1,934	1,334	5
Subtotal	1,527	1,741	1,934	1,334	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	4,131	7,804	8,185	3,750	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	16,926	4
Total (Acct. 126):	16,926	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,146	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
SPECIAL ASSESSMENT FOR WELL PROJECT	2,205	11
Total (Acct. 142):	8,351	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,619	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	* 14
Total (Acct. 143):	15,619	
Receivables from Municipality (145):		
2008 PUBLIC FIRE PROTECTION	16,542	15
DELINQUENT ACCOUNTS PLACED ON TAX ROLL	2,244	* 16
Total (Acct. 145):	18,786	

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	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	112,182	24
SEWER UTILITY REGULATORY LIABILITY	137,616	25
Total (Acct. 253):	249,798	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

A/C 143 Done

A/C 145 Done

A/C 233 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)	106,719	0	0	0	106,719	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	42,235	0	0	0	42,235	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	115,921	0	0	0	115,921	6
NONE	0	0	0	0	0	7
Average Net Rate Base	(51,437)	0	0	0	(51,437)	
Net Operating Income	12,945	0	0	0	12,945	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

**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	119,661	0	0	0	119,661	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,479	0	0	0	7,479	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	112,182	0	0	0	112,182	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	41,821	42,339	1
Total Sales of Water	41,821	42,339	
Other Operating Revenues			
Forfeited Discounts (470)	112	149	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	1,037	1,045	5
Total Other Operating Revenues	1,149	1,194	
Total Operating Revenues	42,970	43,533	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	17,043	14,138	6
General Operating Expenses (680-691)	9,890	9,755	7
Total Operation and Maintenance Expenses	26,933	23,893	
Other Operating Expenses			
Depreciation Expense (403)	2,187	2,187	8
Amortization Expense (404-407)	0		9
Taxes (408)	905	858	10
Total Other Operating Expenses	3,092	3,045	
Total Operating Expenses	30,025	26,938	
NET OPERATING INCOME	12,945	16,595	

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	3	48	1
Commercial (460.2)	1	28	159	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	2	31	207	
Metered Sales to General Customers (461)				
Residential (461.1)	73	2,784	17,103	5
Commercial (461.2)	14	1,669	6,186	6
Industrial (461.3)	0	0	0	7
Public Authority (461.4)	4	698	2,310	8
Total Metered Sales to General Customers (461)	91	5,151	25,599	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		16,015	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	94	5,182	41,821	

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)	1
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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	16,015	3
NONE		4
Total Public Fire Protection Service (463)	16,015	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	112	6
Other (specify):		
Total Forfeited Discounts (470)	112	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	915	9
Return on net investment in meters charged to sewer department	122	10
Other (specify):		
Total Other Water Revenues (474)	1,037	

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)	8,571	8,444	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	2,511	2,258	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	5,875	2,955	* 5
Repairs of Water Plant (650)	86	481	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	17,043	14,138	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,301	2,220	8
Office Supplies and Expenses (681)	1,956	1,981	9
Outside Services Employed (682)	2,437	1,870	10
Insurance Expense (684)	2,935	3,548	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	93	13
Miscellaneous General Expenses (689)	261	43	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0		16
Total General Operating Expenses	9,890	9,755	
Total Operation and Maintenance Expenses	26,933	23,893	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 640 additional water testing expenses incurred in 2008.

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		873	802	3
PSC Remainder Assessment		32	56	4
Other (specify): NONE		0	0	5
Total tax expense		905	858	

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	19,956	0	0	0	19,956	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	19,956	0	0	0	19,956	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	9,728	0	0	0	9,728	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	11,513	0	0	0	11,513	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	21,241	0	0	0	21,241	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	24,755	0	0	0	24,755	24
Transmission and Distribution Mains (343)	19,336	0	0	0	19,336	25
Services (345)	5,007	0	0	0	5,007	26
Meters (346)	11,378	0	0	0	11,378	27
Hydrants (348)	2,859	0	0	0	2,859	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	0	0	0	29
Total Transmission and Distribution Plant	63,335	0	0	0	63,335	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	212	0	0	0	212	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	1,975	0	0	0	1,975	41
Total General Plant	2,187	0	0	0	2,187	
Total utility plant in service directly assignable	106,719	0	0	0	106,719	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	106,719	0	0	0	106,719	

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	58,220	0	0	0	58,220	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	58,220	0	0	0	58,220	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	62,695	0	0	0	62,695	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	23,441	0	0	0	23,441	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	86,136	0	0	0	86,136	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	59,374	0	0	0	59,374	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	59,374	0	0	0	59,374	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	51,362	0	0	0	51,362	24
Transmission and Distribution Mains (343)	220,769	0	0	0	220,769	25
Services (345)	9,811	0	0	0	9,811	26
Meters (346)	0	0	0	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)	14,535	0	0	0	14,535	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	296,477	0	0	0	296,477	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	500,207	0	0	0	500,207	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	500,207	0	0	0	500,207	

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	0	0	530	530	1
February	0	0	478	478	2
March	0	0	601	601	3
April	0	0	491	491	4
May	0	0	642	642	5
June	0	0	571	571	6
July	0	0	645	645	7
August	0	0	724	724	8
September	0	0	577	577	9
October	0	0	558	558	10
November	0	0	525	525	11
December	0	0	549	549	12
Total annual pumpage	0	0	6,891	6,891	

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):	6,891	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	6,891	3
Less: Gallons (000's) sold:	5,182	4
Gallons (000's) entering distribution system but not sold:	1,709	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	335	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	335	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	1,374	17
Subtotal of Estimated Losses:	1,374	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	20%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	49	22
Date of maximum: 05/21/2008		23
Cause of maximum: Directional flushing this day.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	7	25
Date of minimum: 05/20/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	22,222	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	250	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OF HWY 25 AND CTY RD C	1	265	10	403,200	No	1
CREASER STREET	2	150	8	126,720	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	WELL 1	WELL 2		1
Location	WELL 1	WELL 2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	TONKA	GRUNDFOS		5
Year Installed	1991	2000		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	88	100		8
Pump Motor or Standby Engine Mfr	FRANKLIN	WESTINGHOUSE		10
Year Installed	1991	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	7	20		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	138		6
Total capacity in gallons (actual)	50,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	6.000	14	0	0	0	14	1	
P	D	6.000	11,427	0	0	0	11,427	2	
M	D	8.000	78	0	0	0	78	3	
P	D	8.000	2,062	0	0	0	2,062	4	
Total Within Municipality			13,581	0	0	0	13,581		
Total Utility			13,581	0	0	0	13,581		

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	72	0	0	0	72	5	1
M	1.000	2	0	0	0	2	0	2
M	1.500	2	0	0	0	2	0	3
M	2.000	3	0	0	0	3	0	4
Total Utility		79	0	0	0	79	5	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.750	93	0	0	0	93	4	*	1
1.000	4	0	0	0	4	0	*	2
1.500	4	0	0	0	4	0		3
2.000	2	0	0	0	2	0		4
Total:	103	0	0	0	103	4		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.750	73	9	0	2	0	9	93	*	1
1.000	0	2	0	1	0	1	4	*	2
1.500	0	2	0	1	0	1	4		3
2.000	0	1	0	0	0	1	2		4
Total:	73	14	0	4	0	12	103		

METERS

Meters (Page W-21)

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

The District varies the number of meters 1" or smaller they test from year to year, but ensures that all the meters are tested at least every 10 years.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	21	0	0	0	21	2
Total Fire Hydrants	21	0	0	0	21	
Flushing Hydrants						
	0	0	0	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:	21
Number of distribution system valves end of year:	29
Number of distribution valves operated during year:	24