



3014 (02-05-09)

ANNUAL REPORT

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"
APPLETON, WI 54915

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Utility Address: N398 CTH "N"
APPLETON, WI 54915

When was utility organized? 12/31/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JOANN M ASHAUER

Title: BUSINESS MANAGER

Office Address: DARBOY SANITARY DISTRICT
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

Email Address: dsd@athenet.net

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

Name: MR JAMES J SALM

Title: PRESIDENT

Office Address:
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

Email Address: dsd@athenet.net

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

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK HENNESSEY

Title: OPERATOR

Office Address:
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

Email Address: dsd@athenet.net

Name of utility commission/committee: DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:
MR MAURICE BROCKMAN, SECRETARY
MR JAMES SALM, PRESIDENT
MR GEORGE SCHMIDT, VICE-PRESIDENT

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,086,237	1,062,173	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	886,272	814,696	2
Depreciation Expense (403)	158,073	154,474	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,474	3,501	5
Total Operating Expenses	1,047,819	972,671	
Net Operating Income	38,418	89,502	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,418	89,502	
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)	13,500	17,288	10
Miscellaneous Nonoperating Income (421)	70,373	286,044	11
Total Other Income	83,873	303,332	
Total Income	122,291	392,834	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(45,529)	(45,529)	12
Other Income Deductions (426)	177,633	175,359	13
Total Miscellaneous Income Deductions	132,104	129,830	
Income Before Interest Charges	(9,813)	263,004	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,963	9,906	14
Amortization of Debt Discount and Expense (428)	2,204	2,205	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	4,167	12,111	
Net Income	(13,980)	250,893	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,768,792	11,517,899	20
Balance Transferred from Income (433)	(13,980)	250,893	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)	11,754,812	11,768,792	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,086,237	0	1,086,237	1
Total (Acct. 400):	1,086,237	0	1,086,237	
Operation and Maintenance Expense (401-402):				
Derived	886,272	0	886,272	2
Total (Acct. 401-402):	886,272	0	886,272	
Depreciation Expense (403):				
Derived	158,073	0	158,073	3
Total (Acct. 403):	158,073	0	158,073	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,474	0	3,474	5
Total (Acct. 408):	3,474	0	3,474	
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:	38,418	0	38,418	
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 FROM SAVINGS	5,044	0	5,044	11
INTEREST FROM SPECIAL ASSESSMENTS	8,456		8,456	12
Total (Acct. 419):	13,500	0	13,500	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		70,373	70,373	13

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	70,373	70,373	
TOTAL OTHER INCOME:	13,500	70,373	83,873	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(45,529)	0	(45,529)	15
NONE			0	16
Total (Acct. 425):	(45,529)	0	(45,529)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	177,633	177,633	17
NONE			0	18
Total (Acct. 426):	0	177,633	177,633	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(45,529)	177,633	132,104	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,963	0	1,963	19
Total (Acct. 427):	1,963	0	1,963	
Amortization of Debt Discount and Expense (428):				
2003 GO PROMISSORY NOTES	2,204		2,204	20
Total (Acct. 428):	2,204	0	2,204	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	4,167	0	4,167	
NET INCOME:	93,280	(107,260)	(13,980)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,810,215	8,958,577	11,768,792	25
Total (Acct. 216):	2,810,215	8,958,577	11,768,792	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	93,280	(107,260)	(13,980)	26
Total (Acct. 433):	93,280	(107,260)	(13,980)	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,903,495	8,851,317	11,754,812	

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 & 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):					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	1,086,237	0	0	0	1,086,237	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	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	373				373	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,085,864	0	0	0	1,085,864	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	183,780	0	183,780	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	183,780	0	183,780	

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	3.3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	15,518,243	15,363,245	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,560,155	3,218,416	2
Net Utility Plant	11,958,088	12,144,829	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	174,313	191,302	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	174,313	191,302	
CURRENT AND ACCRUED ASSETS			
Cash (131)	208,484	365,067	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)	96,057	95,623	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,937	2,660	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)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	310,478	463,350	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,961	7,165	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	4,961	7,165	
Total Assets and Other Debits	12,447,840	12,806,646	

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)			34
Unappropriated Earned Surplus (216)	11,754,812	11,768,792	35
Total Proprietary Capital	11,754,812	11,768,792	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	295,000	38
Total Long-Term Debt	0	295,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	55,619	56,816	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	3,100	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	55,619	59,916	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	637,409	682,938	49
Total Deferred Credits	637,409	682,938	
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	12,447,840	12,806,646	

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	15,363,245	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)	4,708,208	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,802,350	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
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	7,685				8
Total Utility Plant	15,518,243	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)	1,609,121	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,951,034	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	3,560,155	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	11,958,088	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)	1,436,815				1,436,815	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	158,073				158,073	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	41,405				41,405	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	199,478	0	0	0	199,478	16
Debits during year						17
Book cost of plant retired	27,172				27,172	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	27,172	0	0	0	27,172	25
Balance end of year (111.1)	1,609,121	0	0	0	1,609,121	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)	1,781,601				1,781,601	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	177,633				177,633	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	177,633	0	0	0	177,633	16
Debits during year						17
Book cost of plant retired	8,200				8,200	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,200	0	0	0	8,200	25
Balance end of year (111.2)	1,951,034	0	0	0	1,951,034	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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)		0
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
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)				
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	2,204	428	4,961	1
Total			4,961	
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	0	1
Changes during year (explain):		
Balance end of year	0	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
None					1
Total Bonds (Account 221):				<u><u>0</u></u>	

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)					
2003 GO PROMISSORY NOTES	07/01/2003	03/01/2010	2.85%	0	* 2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

In 2009, the District paid off the remaining outstanding principal on the 2003 Promissory Notes.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,474	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,474	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,616	7
PSC Remainder Assessment	858	8
Other (explain):		
NONE		9
Total payments and other debits	3,474	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2003 GO PROMISSORY NOTES	3,100	1,963	5,063	0	* 3
Subtotal	3,100	1,963	5,063	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,100	1,963	5,063	0	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

In April 2009, the District paid the remaining outstanding principal on the 2003 Promissory Notes. The interest accrued during the year represents the interest on the notes from January 2009 to April 2009.

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):		
SPECIAL ASSESSMENTS	174,313	2
Total (Acct. 124):	174,313	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
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	96,057	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	96,057	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL DELINQUENTS	1,455	15
PUBLIC FIRE PROTECTION UNDERCHARGE	4,482	16
Total (Acct. 145):	5,937	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Prepayments (165):		
	NONE	17
	Total (Acct. 165):	0
Extraordinary Property Losses (182):		
	NONE	18
	Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):		
	NONE	19
	Total (Acct. 183):	0
Clearing Accounts (184):		
	NONE	20
	Total (Acct. 184):	0
Temporary Facilities (185):		
	NONE	21
	Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):		
	NONE	22
	Total (Acct. 186):	0
Payables to Municipality (233):		
	NONE	23
	Total (Acct. 233):	0
Other Deferred Credits (253):		
	Regulatory Liability	637,409
	NONE	24
	Total (Acct. 253):	637,409

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)	4,665,637	0	0	0	4,665,637	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,522,968	0	0	0	1,522,968	4
Customer Advances for Construction					0	5
Regulatory Liability	660,173	0	0	0	660,173	6
NONE					0	7
Average Net Rate Base	2,482,496	0	0	0	2,482,496	
Net Operating Income	38,418	0	0	0	38,418	8
Net Operating Income as a percent of						
Average Net Rate Base	1.55%	N/A	N/A	N/A	1.55%	

**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	682,938	0	0	0	682,938	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	45,529	0	0	0	45,529	3
Other (specify):					0	4
Balance End of Year	637,409	0	0	0	637,409	

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.

In 2009, the District qualified for a rate increase as part of the Simplified Rate Case and Purchased Water Adjustment Clause. This increase went into affect on 07/01/2009.

*

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

In 2009, the District paid off the remaining outstanding principal on the 2003 Promissory Notes.

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

In April 2009, the District paid the remaining outstanding principal on the 2003 Promissory Notes. The interest accrued during the year represents the interest on the notes from January 2009 to April 2009.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,028,206	1,003,023	1
Total Sales of Water	1,028,206	1,003,023	
Other Operating Revenues			
Forfeited Discounts (470)	2,118	1,928	2
Rents from Water Property (472)	36,238	33,625	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	19,675	23,597	5
Total Other Operating Revenues	58,031	59,150	
Total Operating Revenues	1,086,237	1,062,173	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	219,551	208,880	6
Pumping Expenses (620-625)	104,914	108,268	7
Water Treatment Expenses (630-635)	232,419	218,555	8
Transmission and Distribution Expenses (640-655)	157,861	119,866	9
Customer Accounts Expenses (901-906)	34,267	34,132	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	137,260	124,995	12
Total Operation and Maintenance Expenses	886,272	814,696	
Other Operating Expenses			
Depreciation Expense (403)	158,073	154,474	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	3,474	3,501	15
Total Other Operating Expenses	161,547	157,975	
Total Operating Expenses	1,047,819	972,671	
NET OPERATING INCOME	38,418	89,502	

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)	7	320	754	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	7	320	754	
Metered Sales to General Customers (461)				
Residential (461.1)	4,003	214,910	659,593	5
Commercial (461.2)	224	39,726	91,661	6
Industrial (461.3)				7
Public Authority (461.4)	8	2,082	5,324	8
Total Metered Sales to General Customers (461)	4,235	256,718	756,578	
Private Fire Protection Service (462)	20		6,978	9
Public Fire Protection Service (463)	4		263,896	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,266	257,038	1,028,206	

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	None			1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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 (usually per rate schedule F-1 or Fd-1)	263,896	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	263,896	
Forfeited Discounts (470):		
Customer late payment charges	2,118	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,118	
Rents from Water Property (472):		
ANTENNAE SPACE ON WATER TOWERS	36,238	7
Total Rents from Water Property (472)	36,238	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER INSPECTIONS	1,249	9
NSF CHARGES	950	10
REAL ESTATE INQUIRIES	1,650	11
MISCELLANEOUS (PERMITS, LABELS, ETC)	381	12
Return on net investment in meters charged to sewer department	15,445	13
Other (specify):		
Total Other Water Revenues (474)	19,675	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

The Sewer Department was charged \$15,445 as part of the joint meter allocation.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	31,090	30,184	1
Purchased Water (601)	184,174	175,120	2
Operation Supplies and Expenses (602)	4,287	3,576	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	219,551	208,880	
PUMPING EXPENSES			
Operation Labor (620)	31,090	30,185	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	72,057	77,149	7
Operation Supplies and Expenses (623)	2	9	8
Maintenance of Pumping Plant (625)	1,765	925	9
Total Pumping Expenses	104,914	108,268	
WATER TREATMENT EXPENSES			
Operation Labor (630)	31,090	30,185	10
Chemicals (631)	92,179	78,381	11
Operation Supplies and Expenses (632)	89,865	72,732	* 12
Maintenance of Water Treatment Plant (635)	19,285	37,257	* 13
Total Water Treatment Expenses	232,419	218,555	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	31,090	30,184	14
Operation Supplies and Expenses (641)	16,643	14,545	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,125	225	16
Maintenance of Mains (651)	27,669	15,369	* 17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	68,974	56,534	19
Maintenance of Hydrants (654)	9,360	3,009	* 20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	157,861	119,866	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	29,710	29,524	23
Supplies and Expenses (903)	4,184	4,082	24
Uncollectible Accounts (904)	373	526	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	34,267	34,132	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,711	29,523	28
Office Supplies and Expenses (921)	10,980	9,460	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	9,519	9,395	31
Property Insurance (924)	10,779	12,827	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	65,448	55,311	* 34
Regulatory Commission Expenses (928)	66	0	35
Miscellaneous General Expenses (930)	1,070	1,164	36
Transportation Expenses (933)	5,967	5,456	37
Maintenance of General Plant (935)	3,720	1,859	38
Total Administrative and General Expenses	137,260	124,995	
Total Operation and Maintenance Expenses	886,272	814,696	

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 25%, but not less \$5,000, please explain.

Account #632 - Treatment Expense - Beginning in 2006 the Sewer Utility began charging the Water Utility for water used in the backwashing process which was ultimately disposed of in the sewer system. This charge continued in 2009 and included a sewer rate increase effective January 2008.

Account #635 - Maintenance of Treatment Plant - The District incurred a large expense to repair the softening equipment in 2008. Without this large repair the total expense incurred in 2008 compares with 2007. This expense did not recur in 2009.

Account #651 - Maintenance of Mains - The increase from 2008 is due to an increase in the number and severity of main breaks in 2009.

Account #654 - Maintenance of Hydrants - The increase from 2008 is due to an increase in hydrant repairs in 2009.

Account #926 - Pension and Benefits - In 2007, an HRA was established for the employees. While additional contributions have been made, the contribution in 2008 was less than 2007. The contribution increased in 2009. There were also insurance premium increases in 2009.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		2,616	2,560	3
PSC Remainder Assessment		858	941	4
Other (specify): NONE			0	5
Total tax expense		3,474	3,501	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	55,450				55,450	4
Structures and Improvements (311)	68,388				68,388	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	422,221				422,221	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	546,059	0	0	0	546,059	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	471,842				471,842	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	264,156				264,156	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	735,998	0	0	0	735,998	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	139,520	1,155			140,675	18
Sand or Other Media Filtration Equipment (332)	293,114	1,170			294,284	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	432,634	2,325	0	0	434,959	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,021,623				1,021,623	24
Transmission and Distribution Mains (343)	432,541	53,291	22,572		463,260	25
Services (345)	62,760	1,391			64,151	26
Meters (346)	1,024,069	13,282	600		1,036,751	* 27
Hydrants (348)	67,351	10,054	4,000		73,405	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	2,608,344	78,018	27,172	0	2,659,190	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	164,293	3,365			167,658	31
Office Furniture and Equipment (391)	2,241				2,241	32
Computer Equipment (391.1)	32,079				32,079	33
Transportation Equipment (392)	21,808	17,450			39,258	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	41,441				41,441	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	17,745	11,155			28,900	38
Communication Equipment (397)	20,425				20,425	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	300,032	31,970	0	0	332,002	
Total utility plant in service directly assignable	4,623,067	112,313	27,172	0	4,708,208	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,623,067	112,313	27,172	0	4,708,208	

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

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

General footnotes

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$ 446,060	\$ 7,305	\$ 300	\$ 453,065
Account #346.1 RR System	578,009	5,977	300	583,686
Total Account #346	\$1,024,069	\$13,282	\$ 600	\$1,036,751

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	7,991,974	56,513			8,048,487	25
Services (345)	1,837,068	3,300	6,600		1,837,668	26
Meters (346)	0				0	27
Hydrants (348)	911,136	10,559	1,600		920,095	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	10,740,178	70,372	8,200	0	10,802,350	
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	10,740,178	70,372	8,200	0	10,802,350	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,740,178	70,372	8,200	0	10,802,350	

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	8,028		15,041	23,069	1
February	7,289		13,615	20,904	2
March	7,935		14,895	22,830	3
April	7,585		14,531	22,116	4
May	8,641		17,383	26,024	5
June	9,605		18,611	28,216	6
July	10,922		23,902	34,824	7
August	8,505		17,657	26,162	8
September	8,955		18,978	27,933	9
October	7,296		15,344	22,640	10
November	8,003		13,342	21,345	11
December	8,252		14,103	22,355	12
Total annual pumpage	101,016	0	197,402	298,418	

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):	298,418	1
Less: Gallons (000's) used in the treatment process:	17,366	2
Subtotal: Gallons (000's) entering distribution system:	281,052	3
Less: Gallons (000's) sold:	257,038	4
Gallons (000's) entering distribution system but not sold:	24,014	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	8,200	7
Gallons (000's) used for fire protection:	135	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	8,335	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	110	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	15,569	17
Subtotal of Estimated Losses:	15,679	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	5%	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.)	1,396	22
Date of maximum: 08/13/2009		23
Cause of maximum: Lawn Watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	492	25
Date of minimum: 12/09/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	720,280	27
If water is purchased:		28
Vendor Name: KIMBERLY WATER UTILITY		29
Point of Delivery: N325 PINECREST BLVD WELL #3		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	7	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	12,300	35
Outside municipality?		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)	
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	1
WELL - N398 CTH "N"	1	500	10	720,000	Yes	2
WELL - N398 CTH "N"	2	535	10	1,044,000	Yes	3

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	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2000	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	2000	2001	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	100	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				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR NO. 1	TOWER NO. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1995	1996		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	165		6
Total capacity in gallons (actual)	480,000	300,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	OTHER	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1519		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	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)			
P	D	3.000	13				13	1
P	D	4.000	0				0	2
P	D	6.000	82,100	734			82,834	3
P	D	8.000	266,150	341	594		265,897	4
P	D	10.000	6,938				6,938	5
P	D	12.000	20,980	1,022			22,002	6
Total Within Municipality			376,181	2,097	594	0	377,684	
Total Utility			376,181	2,097	594	0	377,684	

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.

Due to the development of the surrounding area, main additions are paid by the developers and contributed to the District.

Generally, main additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

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)	
P	1.000	4,014	1			4,015	151	1
P	1.500	5	4			9		2
M	1.500	4				4		3
M	2.000	30		6		24	6	4
P	3.000	1				1		5
M	4.000	1				1		6
P	6.000	5				5		7
P	8.000	7	2			9		8
P	10.000	1				1		9
Total Utility		4,068	7	6	0	4,069	157	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Due to the development of the surrounding area, service additions are paid by the developers and contributed to the District.

Generally, service additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the size of the new service.

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)	
0.625	4,194	48	3		4,239	475	1
0.750	73	6			79	10	2
1.000	57				57	6	3
1.500	50	1			51	44	4
2.000	14	1			15	11	5
3.000	5				5	5	6
Total:	4,393	56	3	0	4,446	551	

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)	
0.625	4,002	113	0	4	0	120	4,239	1
0.750	21	31	0	1	0	26	79	2
1.000	0	31	0	1	0	25	57	3
1.500	0	39	0	0	0	12	51	4
2.000	0	8	0	1	0	6	15	5
3.000	0	4	0	1	0	0	5	6
Total:	4,023	226	0	8	0	189	4,446	

METERS

Meters (Page W-21)

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	756	7	3		760	2
Total Fire Hydrants	756	7	3	0	760	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	720
Number of distribution system valves end of year:	1,086
Number of distribution valves operated during year:	949

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

The Sewer Department was charged \$15,445 as part of the joint meter allocation.

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 25%, but not less \$5,000, please explain.

Account #632 - Treatment Expense - Beginning in 2006 the Sewer Utility began charging the Water Utility for water used in the backwashing process which was ultimately disposed of in the sewer system. This charge continued in 2009 and included a sewer rate increase effective January 2008.

Account #635 - Maintenance of Treatment Plant - The District incurred a large expense to repair the softening equipment in 2008. Without this large repair the total expense incurred in 2008 compares with 2007. This expense did not recur in 2009.

Account #651 - Maintenance of Mains - The increase from 2008 is due to an increase in the number and severity of main breaks in 2009.

Account #654 - Maintenance of Hydrants - The increase from 2008 is due to an increase in hydrant repairs in 2009.

Account #926 - Pension and Benefits - In 2007, an HRA was established for the employees. While additional contributions have been made, the contribution in 2008 was less than 2007. The contribution increased in 2009. There were also insurance premium increases in 2009.

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

General footnotes

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$ 446,060	\$ 7,305	\$ 300	\$ 453,065
Account #346.1 RR System	578,009	5,977	300	583,686
Total Account #346	\$1,024,069	\$13,282	\$ 600	\$1,036,751

WATER OPERATING SECTION FOOTNOTES

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.

Due to the development of the surrounding area, main additions are paid by the developers and contributed to the District.

Generally, main additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Due to the development of the surrounding area, service additions are paid by the developers and contributed to the District.

Generally, service additions financed by the District are financed from borrowings, operating cash, and/or special assessments levied upon the properties involved based on the actual construction costs and the size of the new service.

Meters (Page W-21)

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
