



3015 (02-05-09)

ANNUAL REPORT

OF

Name: LAND O LAKES SANITARY DISTRICT NO. 1

Principal Office: 4331 HWY. B
P.O. BOX 246
LAND O' LAKES, WI 54540

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I DAVE LAFRISKE of
(Person responsible for accounts)

Land O' Lakes Sanitary District No. 1, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2010
(Date)

SECRETARY
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAND O' LAKES SANITARY DISTRICT NO. 1

Utility Address: 4331 HWY. B
P.O. BOX 246
LAND O' LAKES, WI 54540

When was utility organized? 4/3/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMY FROEMMING

Title: CLERK

Office Address:

4331 HWY. B
P.O. BOX 246
LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3429

Fax Number: (715) 547 - 3429

Email Address: lolzd1@nnex.net

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040 EXT 40021

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

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

Name: GREG BYBEE

Title: CHAIRMAN

Office Address:

4331 HWY B
P.O. BOX 246
LAND O' LAKES, WI 54501

Telephone: (715) 547 - 3429

Fax Number: (715) 547 - 3429

Email Address: lolzd1@nnex.net

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

YES

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A WEST DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/22/2009

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

Names and titles of utility management including manager or superintendent:

Name: THOMAS RIPP

Title: OPERATOR

Office Address:

6388 CHIPPEWA DRIVE
P.O. BOX 246
LAND O' LAKES, WI 54540

Telephone: (715) 547 - 3775

Fax Number:

Email Address:

Name of utility commission/committee: Land O' Lakes Sanitary Board

Names of members of utility commission/committee:

MR GREG BYBEE, CHAIRMAN
MR ANDREW DORN, TREASURER
MR DAVE LAFRISKE, SECRETARY

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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

Board of Commissioners
Land O Lakes Sanitary District
Land O Lakes, Wisconsin

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

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

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

Wipfli LLP

March 29, 2010
Rhineland, Wisconsin

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Amy Froemming took over clerk duties in the beginning of the year. She also serves as assistant operator.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	103,811	104,299	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	70,007	80,213	2
Depreciation Expense (403)	17,292	16,756	3
Amortization Expense (404-407)	0	12,403	4
Taxes (408)	3,052	3,033	5
Total Operating Expenses	90,351	112,405	
Net Operating Income	13,460	(8,106)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,460	(8,106)	
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)	18	122	10
Miscellaneous Nonoperating Income (421)	(2,891)	(4,937)	11
Total Other Income	(2,873)	(4,815)	
Total Income	10,587	(12,921)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,917)	(5,917)	12
Other Income Deductions (426)	42,184	42,345	13
Total Miscellaneous Income Deductions	36,267	36,428	
Income Before Interest Charges	(25,680)	(49,349)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	70,966	71,827	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	70,966	71,827	
Net Income	(96,646)	(121,176)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,644,661	2,765,837	20
Balance Transferred from Income (433)	(96,646)	(121,176)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,548,015	2,644,661	

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	103,811	0	103,811	1
Total (Acct. 400):	103,811	0	103,811	
Operation and Maintenance Expense (401-402):				
Derived	70,007	0	70,007	2
Total (Acct. 401-402):	70,007	0	70,007	
Depreciation Expense (403):				
Derived	17,292	0	17,292	3
Total (Acct. 403):	17,292	0	17,292	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,052	0	3,052	5
Total (Acct. 408):	3,052	0	3,052	
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:	13,460	0	13,460	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	18		18	11
Total (Acct. 419):	18	0	18	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		4,255	4,255	12
SEWER OPERATIONS	15,904	(23,050)	(7,146)	13
Total (Acct. 421):	15,904	(18,795)	(2,891)	
TOTAL OTHER INCOME:	15,922	(18,795)	(2,873)	

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	(5,917)	0	(5,917)	14
NONE			0	15
Total (Acct. 425):	(5,917)	0	(5,917)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	42,184	42,184	16
NONE			0	17
Total (Acct. 426):	0	42,184	42,184	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,917)	42,184	36,267	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	70,966	0	70,966	18
Total (Acct. 427):	70,966	0	70,966	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	70,966	0	70,966	
NET INCOME:	(35,667)	(60,979)	(96,646)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(242,654)	2,887,315	2,644,661	24
Total (Acct. 216):	(242,654)	2,887,315	2,644,661	
Balance Transferred from Income (433):				
Derived	(35,667)	(60,979)	(96,646)	25
Total (Acct. 433):	(35,667)	(60,979)	(96,646)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(278,321)	2,826,336	2,548,015	

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	103,811	0	0	0	103,811	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	103,811	0	0	0	103,811	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.0	1
Electric		2
Gas		3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,888,972	2,886,076	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	336,392	277,409	2
Net Utility Plant	2,552,580	2,608,667	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,145,959	2,139,894	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	435,930	388,405	4
Net Nonutility Property	1,710,029	1,751,489	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	24,358	12,888	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,734,387	1,764,377	
CURRENT AND ACCRUED ASSETS			
Cash (131)	11,646	10,704	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)	19,747	18,265	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	5,198	4,861	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,476	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	39,067	33,830	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,326,034	4,406,874	

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)	106,000	66,000	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,548,015	2,644,661	35
Total Proprietary Capital	2,654,015	2,710,661	
LONG-TERM DEBT			
Bonds (221)	1,562,101	1,582,093	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,562,101	1,582,093	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	2,503	1,958	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	787	978	43
Interest Accrued (237)	20,981	21,247	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,817	1,190	46
Total Current and Accrued Liabilities	27,088	25,373	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	82,830	88,747	49
Total Deferred Credits	82,830	88,747	
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	4,326,034	4,406,874	

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	2,886,076	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,105,411	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,783,561	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,888,972	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)	126,259	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	210,133	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	336,392	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	2,552,580	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)	109,669				109,669	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,292				17,292	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	307				307	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
PRIOR YEAR ADJUSTMENT FOR DISPOSAL	350				350	12
					0	13
					0	14
					0	15
Total credits	17,949	0	0	0	17,949	16
Debits during year						17
Book cost of plant retired	1,359				1,359	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,359	0	0	0	1,359	25
Balance end of year (111.1)	126,259	0	0	0	126,259	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)	167,740				167,740	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	42,184				42,184	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	209				209	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	42,393	0	0	0	42,393	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	210,133	0	0	0	210,133	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	2,139,894	6,065		2,145,959	1
NONE	0			0	2
Total Nonutility Property (121)	2,139,894	6,065	0	2,145,959	
Less accum. prov. depr. & amort. (122)	388,405	47,525		435,930	3
 Net Nonutility Property	 1,751,489	 (41,460)	 0	 1,710,029	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	4,061	3,994	2
Sewer utility (154)	1,137	867	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	5,198	4,861	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	66,000	1
Changes during year (explain):		
TAX LEVY	40,000	2
Balance end of year	106,000	

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)	
RURAL DEVELOPMENT- WWTF	10/11/2001	10/01/2041	4.50%	627,946	1
RURAL DEVELOPMENT - WATER SYSTEM	03/09/2004	03/01/2044	4.50%	934,155	2
Total Bonds (Account 221):				1,562,101	

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)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	978	1
Accruals:		
Charged water department expense	3,052	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,052	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,109	7
PSC Remainder Assessment	134	8
Other (explain):		
NONE		9
Total payments and other debits	3,243	
Balance end of year	787	

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)					
RURAL DEVELOPMENT - WWTF	7,143	28,553	28,651	7,045	1
RURAL DEVELOPMENT - WATER SYSTEM	14,104	42,413	42,581	13,936	2
Subtotal	21,247	70,966	71,232	20,981	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	21,247	70,966	71,232	20,981	

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):		
EQUIPMENT REPLACEMENT RESERVE	22,782	3
DEBT RESERVE	1,576	4
Total (Acct. 125):	24,358	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,747	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	19,747	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	2,476	17
Total (Acct. 165):	2,476	
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	37,538	24
NONREGULATED SEWER	45,292	25
Total (Acct. 253):	82,830	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,106,090	0	0	0	1,106,090	1
Materials and Supplies	4,027	0	0	0	4,027	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	117,964	0	0	0	117,964	4
Customer Advances for Construction					0	5
Regulatory Liability	38,879	0	24,263	0	63,142	6
REMOVE NONREGULATED SEWER			(24,263)		(24,263)	7
Average Net Rate Base	953,274	0	0	0	953,274	
Net Operating Income	13,460	0	0	0	13,460	8
Net Operating Income as a percent of						
Average Net Rate Base	1.41%	N/A	N/A	N/A	1.41%	

**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	40,220	0	48,527	0	88,747	1
Add credits during year: NONE					0	2
Deduct charges: Miscellaneous Amortization (425)	2,682	0	3,235	0	5,917	3
Other (specify): NONREGULATED SEWER			45,292		45,292	4
Balance End of Year	37,538	0	0	0	37,538	

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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	102,192	101,929	1
Total Sales of Water	102,192	101,929	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,619	2,370	5
Total Other Operating Revenues	1,619	2,370	
Total Operating Revenues	103,811	104,299	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	52,184	60,496	6
General Operating Expenses (680-691)	17,823	19,717	7
Total Operation and Maintenance Expenses	70,007	80,213	
Other Operating Expenses			
Depreciation Expense (403)	17,292	16,756	8
Amortization Expense (404-407)		12,403	9
Taxes (408)	3,052	3,033	10
Total Other Operating Expenses	20,344	32,192	
Total Operating Expenses	90,351	112,405	
NET OPERATING INCOME	13,460	(8,106)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	112	2,757	22,264	5
Commercial (461.2)	68	7,060	30,397	6
Industrial (461.3)				7
Public Authority (461.4)	12	461	3,326	8
Total Metered Sales to General Customers (461)	192	10,278	55,987	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		45,608	10
Other Water Sales (465)	2	158	597	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	195	10,436	102,192	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	45,608	3
NONE		4
Total Public Fire Protection Service (463)	45,608	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	743	9
HOOKUP CHARGES	350	10
Return on net investment in meters charged to sewer department	526	11
Other (specify):		
Total Other Water Revenues (474)	1,619	

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)	34,925	33,497	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,235	8,134	3
Chemicals (630)	889	1,524	4
Supplies and Expenses (640)	6,955	9,662	* 5
Repairs of Water Plant (650)	2,065	6,296	* 6
Transportation Expenses (660)	1,115	1,383	7
Total Plant Operation and Maintenance Expenses	52,184	60,496	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,067	5,096	8
Office Supplies and Expenses (681)	1,277	1,423	9
Outside Services Employed (682)	3,798	4,891	10
Insurance Expense (684)	4,149	3,794	11
Employees Pensions and Benefits (686)	7,532	4,426	* 12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		87	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	17,823	19,717	
Total Operation and Maintenance Expenses	70,007	80,213	

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.

640: There were more unusual repairs in the prior year. 2009 expenses are back to normal levels.

650: There was a significant unusual repair during 2008. The flow meter was overhauled which cost \$5,250. The repairs in 2009 are back to normal.

686: The District began providing health insurance benefits which resulted in the increase from the prior year.

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		2,918	2,946	3
PSC Remainder Assessment		134	87	4
Other (specify): NONE			0	5
Total tax expense		3,052	3,033	

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)	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)	7,601				7,601	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	7,601	0	0	0	7,601	
PUMPING PLANT						
Land and Land Rights (320)	500				500	11
Structures and Improvements (321)	9,144				9,144	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	4,748				4,748	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,532				4,532	16
Total Pumping Plant	18,924	0	0	0	18,924	
WATER TREATMENT PLANT						
Land and Land Rights (330)	1,308				1,308	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	1,308	0	0	0	1,308	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	13,000				13,000	24
Transmission and Distribution Mains (343)	743,610				743,610	25
Services (345)	178,524				178,524	26
Meters (346)	16,026		1,359		14,667	27
Hydrants (348)	125,132				125,132	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	1,076,292	0	1,359	0	1,074,933	
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)	2,645				2,645	41
Total General Plant	2,645	0	0	0	2,645	
Total utility plant in service directly assignable	1,106,770	0	1,359	0	1,105,411	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,106,770	0	1,359	0	1,105,411	

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)	160,144				160,144	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	358,333				358,333	8
Supply Mains (316)	266,061				266,061	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	784,538	0	0	0	784,538	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	7,710				7,710	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	144,801				144,801	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,820				3,820	16
Total Pumping Plant	156,331	0	0	0	156,331	
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)	395,484				395,484	24
Transmission and Distribution Mains (343)	283,612				283,612	25
Services (345)	100,840	4,255			105,095	26
Meters (346)	8,340				8,340	27
Hydrants (348)	38,638				38,638	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	826,914	4,255	0	0	831,169	
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)	1,044				1,044	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)	10,479				10,479	41
Total General Plant	11,523	0	0	0	11,523	
Total utility plant in service directly assignable	1,779,306	4,255	0	0	1,783,561	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,779,306	4,255	0	0	1,783,561	

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			842	842	1
February			1,036	1,036	2
March			975	975	3
April			729	729	4
May			866	866	5
June			965	965	6
July			1,068	1,068	7
August			1,175	1,175	8
September			1,340	1,340	9
October			1,142	1,142	10
November			803	803	11
December			828	828	12
Total annual pumpage	0	0	11,769	11,769	

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):	11,769	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	11,769	3
Less: Gallons (000's) sold:	10,436	4
Gallons (000's) entering distribution system but not sold:	1,333	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	125	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	617	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	742	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:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	591	17
Subtotal of Estimated Losses:	591	18
Percentage of water entering distribution system sold:	89%	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.):	57	22
Date of maximum: 09/08/2009		23
Cause of maximum: PEAK TOURISM		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.):	15	25
Date of minimum: 04/04/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	41,000	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?	653	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)	
200' E OF NE CRN PUMP HOUSE RD	BH108	91	12	500,000	Yes	1
PUMP #2	TT962	185	12	575,000	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	PUMP	PUMP #2	WELL	1
Location	#2 WELL	#1 WELL	WELLHOUSE	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	CHRISTENSEN PUMP	BERKLEY PUMP	BERKLEY PUMP	5
Year Installed	2006	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	350	350	8
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	FORD	9 10
Year Installed	2006	1968	1975	11
Type	ELECTRIC	ELECTRIC	PROPANE	12
Horsepower	40	25	0	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 24
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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2004		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons (actual)	125,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	6.000	5,582				5,582	1
M	D	8.000	1,802				1,802	2
P	D	8.000	2,000				2,000	3
M	D	12.000	9,800				9,800	4
Total Within Municipality			19,184	0	0	0	19,184	
A	D	6.000	100				100	5
A	D	8.000	2,500				2,500	6
A	S	8.000	25				25	7
M	D	12.000	4,200				4,200	8
M	T	12.000	100				100	9
Total Outside of Municipality			6,925	0	0	0	6,925	
Total Utility			26,109	0	0	0	26,109	

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	112				112		1
M	1.000	39	1			40	1 *	2
M	1.500	9				9		3
M	2.000	5				5		4
M	6.000	2				2		5
Total Utility		167	1	0	0	168	1	

WATER SERVICES

Water Services (Page W-20)

General footnotes

The cost of the new service was higher because a contractor was hired by a new customer to install. All of the cost of the new service was paid for directly by the new customer.

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

There was a service in the process of being put into service at the end of the year. It was fully financed by the new customer. A meter had not yet been connected.

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	183		10	(2)	171	0	*	1
1.000	14			(1)	13	0	*	2
1.500	3			1	4	0	*	3
2.000	4				4	0		4
3.000	3			1	4	0	*	5
Total:	207	0	10	(1)	196	0		

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	104	51	0	6	0	10	171	*	1
1.000	0	7	0	4	1	1	13	*	2
1.500	0	4	0	0	0	0	4	*	3
2.000	0	2	0	1	0	1	4		4
3.000	0	2	0	1	0	1	4	*	5
Total:	104	66	0	12	1	13	196		

METERS

Meters (Page W-21)

Explain all reported adjustments.

The District assessed the number of meters during the year and a few were classified incorrectly based on the size of the service rather than the size of the meter.

If Tested During Year column total is zero, please explain.

The District does not have the capability to test meters. Meters are replaced every ten years or as needed.

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

The District does not have the capability to test meters. Meters are replaced every ten years or as needed.

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.

NO: The district does not have the capability to test meters.

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	9				9	1
Within Municipality	39				39	2
Total Fire Hydrants	48	0	0	0	48	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	39