



3014 (02-05-09)

ANNUAL REPORT

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

Principal Office: N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO LAKE SANITARY DISTRICT 1

Utility Address: N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

When was utility organized? 9/25/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JERRY WEISNICHT

Title: ADMINISTRATIVE MANAGER

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

Email Address: shawls@frontiernet.net

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

Name: MICHAEL S. LENSMIRE, CPA

Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: mike.lensmire@cliftoncpa.com

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

Name: MICHAEL SCHLUER

Title: PRESIDENT

Office Address:

W5890 N OAK PARK CIRCLE
SHAWANO, WI 54166

Telephone: (715) 524 - 4617

Fax Number:

Email Address: shawls@frontiernet.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: MICHAEL S. LENSMIRE, CPA

Title: PARTNER

Office Address: CLIFTON GUNDERSON, LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: mike.lensmire@cliftoncpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

Period covered by most recent audit: 1/1/09 - 12/31/09

Names and titles of utility management including manager or superintendent:

Name: DIANE SCHULTZ

Title: ADMINISTRATIVE ASSISTANT

Office Address:

N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

Email Address: diane.shawls@granitewave.com

Name of utility commission/committee: SHAWANO LAKE SANITARY DISTRICT 1

Names of members of utility commission/committee:

JOHN BONHAM

MICHEL SCHULER

EDWARD ZEITLER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/25/1967

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 - Contacts (Page iv)

General footnotes

Accountant's Report

Board of Commissioners
Shawano Lake Sanitary District #1
Shawano, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for Shawano Lake Sanitary District #1 as of December 31, 2009 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson, LLP

Stevens Point, Wisconsin
March 15, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	473,307	476,709	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	346,575	329,699	2
Depreciation Expense (403)	57,695	54,850	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	8,933	9,158	5
Total Operating Expenses	413,203	393,707	
Net Operating Income	60,104	83,002	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	60,104	83,002	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,053	9,416	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	217,067	273,840	10
Miscellaneous Nonoperating Income (421)	172,241	162,080	11
Total Other Income	398,361	445,336	
Total Income	458,465	528,338	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(46,804)	(46,804)	12
Other Income Deductions (426)	52,593	52,505	13
Total Miscellaneous Income Deductions	5,789	5,701	
Income Before Interest Charges	452,676	522,637	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	197,572	222,537	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	197,572	222,537	
Net Income	255,104	300,100	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,761,392	15,461,295	20
Balance Transferred from Income (433)	255,104	300,100	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)	16,016,496	15,761,395	

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	473,307	0	473,307	1
Total (Acct. 400):	473,307	0	473,307	
Operation and Maintenance Expense (401-402):				
Derived	346,575	0	346,575	2
Total (Acct. 401-402):	346,575	0	346,575	
Depreciation Expense (403):				
Derived	57,695	0	57,695	3
Total (Acct. 403):	57,695	0	57,695	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	8,933	0	8,933	5
Total (Acct. 408):	8,933	0	8,933	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	60,104	0	60,104	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	9,053	0	9,053	8
Total (Acct. 415-416):	9,053	0	9,053	
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 ON INVESTMENTS AND SPECIAL ASSESSMEN'	217,067		217,067	11
Total (Acct. 419):	217,067	0	217,067	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		4,000	4,000	12
NET OPERATING INCOME-NONREGULATED SEWER	163,081	0	163,081	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):				
CONTRIBUTED PLANT-NONREGULATED SEWER		5,160	5,160	14
Total (Acct. 421):	163,081	9,160	172,241	
TOTAL OTHER INCOME:	389,201	9,160	398,361	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(46,804)	0	(46,804)	15
NONE			0	16
Total (Acct. 425):	(46,804)	0	(46,804)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	52,593	52,593	17
NONE			0	18
Total (Acct. 426):	0	52,593	52,593	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(46,804)	52,593	5,789	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	197,572	0	197,572	19
Total (Acct. 427):	197,572	0	197,572	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
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:	197,572	0	197,572	
NET INCOME:	298,537	(43,433)	255,104	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,075,536	12,685,856	15,761,392	25
Total (Acct. 216):	3,075,536	12,685,856	15,761,392	

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	298,537	(43,433)	255,104	26
Total (Acct. 433):	298,537	(43,433)	255,104	
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):	3,374,073	12,642,423	16,016,496	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	9,053				9,053	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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	9,053	0	0	0	9,053	

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	473,307	0	0	0	473,307	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					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	473,307	0	0	0	473,307	

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	137,712	0	137,712	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	122,345	0	122,345	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	260,057	0	260,057	

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	2.5	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)	6,058,919	6,034,516	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,217,178	2,104,265	2
Net Utility Plant	3,841,741	3,930,251	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,082,687	24,049,457	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,958,337	8,328,311	4
Net Nonutility Property	15,124,350	15,721,146	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	4,225,456	4,170,057	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	19,349,806	19,891,203	
CURRENT AND ACCRUED ASSETS			
Cash (131)	61,239	37,795	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,057,634	2,053,374	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	78,309	88,352	15
Other Accounts Receivable (143)	300,764	287,889	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	123,719	135,779	18
Plant Materials and Operating Supplies (154)	53,247	51,204	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	17,955	19,706	23
Interest and Dividends Receivable (171)	7,419	9,692	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)	81,690	57,769	26
Total Current and Accrued Assets	2,781,976	2,741,560	
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	25,973,523	26,563,014	

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)	2,200,560	2,200,560	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	16,016,496	15,761,395	35
Total Proprietary Capital	18,217,056	17,961,955	
LONG-TERM DEBT			
Bonds (221)	105,000	290,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	6,731,698	7,378,724	38
Total Long-Term Debt	6,836,698	7,668,724	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	148,857	108,240	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	30,362	34,020	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	8,615	6,245	46
Total Current and Accrued Liabilities	187,834	148,505	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	731,935	783,830	49
Total Deferred Credits	731,935	783,830	
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	25,973,523	26,563,014	

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	6,034,515	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)	2,277,512	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,781,407	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)					8
Total Utility Plant	6,058,919	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)	954,711	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,262,467	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	2,217,178	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	3,841,741	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)	894,391				894,391	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,695				57,695	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,725				7,725	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	65,420	0	0	0	65,420	16
Debits during year						17
Book cost of plant retired	5,100				5,100	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,100	0	0	0	5,100	25
Balance end of year (111.1)	954,711	0	0	0	954,711	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)	1,209,874				1,209,874	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	52,593				52,593	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	52,593	0	0	0	52,593	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)	1,262,467	0	0	0	1,262,467	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	24,049,457	45,230	12,000	24,082,687	1
CONSTRUCTION WORK IN PROGRESS	0			0	2
Total Nonutility Property (121)	24,049,457	45,230	12,000	24,082,687	
Less accum. prov. depr. & amort. (122)	8,328,311	642,026	12,000	8,958,337	3
Net Nonutility Property	15,721,146	(596,796)	0	15,124,350	

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	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)	26,122	24,500	2
Sewer utility (154)	27,125	26,704	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	53,247	51,204	

**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	2,200,560	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,200,560</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. BOND	12/15/2005	12/01/2010	3.99%	105,000	1
Total Bonds (Account 221):				105,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
DNR CLEAN WATER LOAN FUND II	07/28/1999	05/01/2019	2.63%	6,562,150	2
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	3.86%	169,548	3
Total for Account 224				6,731,698	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

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

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BOND	0			0	1
G.O. BOND	1,024	11,638	12,285	377	2
Subtotal	1,024	11,638	12,285	377	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
DNR CLEAN WATER LOAN FUND	1,605	7,569	8,084	1,090	5
DNR CLEAN WATER LOAN FUND II	31,391	178,365	180,861	28,895	6
Subtotal	32,996	185,934	188,945	29,985	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	34,020	197,572	201,230	30,362	

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):		
MORTGAGE REVENUE RESERVE DEPRECIATION FUND	229,159	3
PLANT REPLACEMENT FUND	816,064	4
SPECIAL MAINTENANCE FUND	250,000	5
DEBT SERVICE FUND	646,101	6
REPLACEMENT FUND	7,461	7
WATER TOWER PAINTING FUND	49,379	8
OPERATIONS AND MAINTENANCE FUND	2,215,695	9
G.O. FUND	11,597	10
Total (Acct. 125):	4,225,456	
Depreciation Fund (126):		
NONE		11
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		12
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	78,309	15
Electric		16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	78,309	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	300,764	19
Merchandising, jobbing and contract work		20
Other (specify):		
NONE		21
Total (Acct. 143):	300,764	

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)	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	1,167	22
SEWAGE TREATMENT	122,552	23
Total (Acct. 145):	123,719	
Prepayments (165):		
PREPAID INSURANCE	17,955	24
Total (Acct. 165):	17,955	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		30
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	655,263	31
DEFERRED REVENUE - ANTENNA LEASE	10,000	32
DEFERRED COMPENSATION	66,672	33
Total (Acct. 253):	731,935	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Amount represents receivable due to the district for December sewer charges for non-regulated sewer.

Account 145 - Amount represents receivable for sewage treatment related to December charges for the treatment plant due from the other municipalities included in the district.

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)	2,267,310	0	0	0	2,267,310	1
Materials and Supplies	25,311	0	0	0	25,311	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	924,551	0	0	0	924,551	4
Customer Advances for Construction					0	5
Regulatory Liability	678,665	0	0	0	678,665	6
NONE					0	7
Average Net Rate Base	689,405	0	0	0	689,405	
Net Operating Income	60,104	0	0	0	60,104	8
Net Operating Income as a percent of						
Average Net Rate Base	8.72%	N/A	N/A	N/A	8.72%	

**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	702,067	0	0	0	702,067	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	46,804	0	0	0	46,804	3
Other (specify):						
NONE					0	4
Balance End of Year	655,263	0	0	0	655,263	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	426,423	428,640	1
Total Sales of Water	426,423	428,640	
Other Operating Revenues			
Forfeited Discounts (470)	2,426	2,874	2
Rents from Water Property (472)	10,000	10,000	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	34,458	35,195	5
Total Other Operating Revenues	46,884	48,069	
Total Operating Revenues	473,307	476,709	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	5,133	4,007	6
Pumping Expenses (620-625)	101,287	89,920	7
Water Treatment Expenses (630-635)	18,638	17,840	8
Transmission and Distribution Expenses (640-655)	92,723	81,351	9
Customer Accounts Expenses (901-906)	28,748	31,182	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	100,046	104,710	12
Total Operation and Maintenance Expenses	346,575	329,010	
Other Operating Expenses			
Depreciation Expense (403)	57,695	54,850	13
Amortization Expense (404-407)		0	14
Taxes (408)	8,933	9,847	15
Total Other Operating Expenses	66,628	64,697	
Total Operating Expenses	413,203	393,707	
NET OPERATING INCOME	60,104	83,002	

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)	2,264	63,861	200,892	5
Commercial (461.2)	189	43,698	89,433	6
Industrial (461.3)	2	664	1,856	7
Public Authority (461.4)	11	3,373	5,446	8
Total Metered Sales to General Customers (461)	2,466	111,596	297,627	
Private Fire Protection Service (462)	19		5,061	9
Public Fire Protection Service (463)	4		123,735	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,489	111,596	426,423	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
NONE		1
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		2
Other (specify):		
NONE		3
Amount billed (usually per rate schedule F-1 or Fd-1)	123,735	4
Wholesale fire protection billed		5
Total Public Fire Protection Service (463)	123,735	
Forfeited Discounts (470):		
NONE		6
Customer late payment charges	2,426	7
Other (specify):		
Total Forfeited Discounts (470)	2,426	
Rents from Water Property (472):		
LEASE (RENTAL) INCOME FROM ANTENNA ON WATER TOWER	10,000	8
Total Rents from Water Property (472)	10,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
STANDBY CHARGES	30,286	10
NONE		11
Return on net investment in meters charged to sewer department	4,172	12
Other (specify):		
Total Other Water Revenues (474)	34,458	

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.

Account 474 - The amount represents standby income.

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,682	2,658	3
Maintenance of Water Source Plant (605)	3,451	1,349	4
Total Source of Supply Expenses	5,133	4,007	
PUMPING EXPENSES			
Operation Labor (620)	23,068	32,399	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	23,708	25,694	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	54,511	31,827	9
Total Pumping Expenses	101,287	89,920	
WATER TREATMENT EXPENSES			
Operation Labor (630)	13,698	12,386	10
Chemicals (631)	470	0	11
Operation Supplies and Expenses (632)	4,470	5,454	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,638	17,840	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	47,097	37,300	14
Operation Supplies and Expenses (641)	5,490	3,365	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	22,028	27,652	17
Maintenance of Services (652)	11,745	9,227	18
Maintenance of Meters (653)	169	1,034	19
Maintenance of Hydrants (654)	5,640	1,065	20
Maintenance of Other Plant (655)	554	1,708	21
Total Transmission and Distribution Expenses	92,723	81,351	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	12,883	15,453	22
Accounting and Collecting Labor (902)	12,565	12,641	23
Supplies and Expenses (903)	3,300	3,088	24
Uncollectible Accounts (904)		0	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	26
Total Customer Accounts Expenses	28,748	31,182	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,401	25,835	28
Office Supplies and Expenses (921)	2,788	3,650	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	9,900	10,076	31
Property Insurance (924)	8,019	8,362	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	43,015	46,714	34
Regulatory Commission Expenses (928)	82	337	35
Miscellaneous General Expenses (930)	1,329	1,801	36
Transportation Expenses (933)	6,512	8,624	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	100,046	105,399	
Total Operation and Maintenance Expenses	346,575	329,699	

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.

Acct 625, 640 and 620: Accounts changed in the current fiscal year due to the entity tracking the hours worked by each employee based on actual hours worked on each job. In the past, employee's earnings were allocated based on a percentage.

Acct 651 - Decrease from prior year because last year there was a quick repair needed on a main leak on a main roadway which cost extra. That type of repair and cost didn't occur this 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		8,538	8,738	3
PSC Remainder Assessment		395	420	4
Other (specify): NONE			0	5
Total tax expense		8,933	9,158	

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)	816				816	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	816	0	0	0	816	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	65,001				65,001	4
Structures and Improvements (311)	28,908	3,458			32,366	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	216,527				216,527	8
Supply Mains (316)	28,880				28,880	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	339,316	3,458	0	0	342,774	
PUMPING PLANT						
Land and Land Rights (320)	396				396	11
Structures and Improvements (321)	25,548				25,548	12
Other Power Production Equipment (323)	273				273	13
Electric Pumping Equipment (325)	139,327	4,331			143,658	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,606				8,606	16
Total Pumping Plant	174,150	4,331	0	0	178,481	
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)	13,449				13,449	21
Total Water Treatment Plant	13,449	0	0	0	13,449	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	15,203				15,203	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	93,124				93,124	24
Transmission and Distribution Mains (343)	909,661				909,661	25
Services (345)	183,305				183,305	26
Meters (346)	251,181	17,714	5,100		263,795	27
Hydrants (348)	78,942				78,942	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)	504				504	29
Total Transmission and Distribution Plant	1,531,920	17,714	5,100	0	1,544,534	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	12,785				12,785	32
Computer Equipment (391.1)	25,008				25,008	33
Transportation Equipment (392)	43,133				43,133	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	11,528				11,528	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	10,534				10,534	39
SCADA Equipment (397.1)	72,700				72,700	40
Miscellaneous Equipment (398)	21,770				21,770	41
Total General Plant	197,458	0	0	0	197,458	
Total utility plant in service directly assignable	2,257,109	25,503	5,100	0	2,277,512	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,257,109	25,503	5,100	0	2,277,512	

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)	74,556				74,556	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	74,556	0	0	0	74,556	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	64,789				64,789	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	64,789	0	0	0	64,789	
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)	236,160				236,160	24
Transmission and Distribution Mains (343)	2,622,444				2,622,444	25
Services (345)	540,424	4,000			544,424	26
Meters (346)	0				0	27
Hydrants (348)	239,034				239,034	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	3,638,062	4,000	0	0	3,642,062	
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	3,777,407	4,000	0	0	3,781,407	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,777,407	4,000	0	0	3,781,407	

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			9,346	9,346	1
February			9,290	9,290	2
March			8,903	8,903	3
April			8,932	8,932	4
May			10,526	10,526	5
June			11,965	11,965	6
July			16,069	16,069	7
August			12,247	12,247	8
September			11,264	11,264	9
October			8,820	8,820	10
November			8,337	8,337	11
December			8,642	8,642	12
Total annual pumpage	0	0	124,341	124,341	

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):	124,341	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	124,341	3
Less: Gallons (000's) sold:	111,596	4
Gallons (000's) entering distribution system but not sold:	12,745	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	2,930	10
Subtotal Estimated Usage:	2,930	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,295	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:	8,520	17
Subtotal of Estimated Losses:	9,815	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	7%	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.)	712	22
Date of maximum: 07/04/2009		23
Cause of maximum: Summer lawn watering; peak tourist time.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	135	25
Date of minimum: 03/12/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	185,691	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:	1	32
Number of service breaks repaired this year:	11	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,140	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)	
N6774 RETREAT ROAD	WELL 2	151	16	576,000	Yes	1
W5205 LAKEVIEW ROAD	WELL 1	454	19	1,000,000	Yes	2
W5393 LAKEVIEW ROAD	WELL 3	318	15	648,000	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	WELL 1	WELL 2	WELL 3	1
Location	W5205 LAKEVIEW ROAD	N6774 RETREAT ROAD	W5393 LAKEVIEW ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	TRAUT	5
Year Installed	1974	1974	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	350	400	8
Pump Motor or Standby Engine Mfr	GEN ELECTRIC	GEN ELECTRIC	GEN ELECTRIC	9
Year Installed	1974	1974	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	40	75	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1 RESERVOIR	OLD LAKE ROAD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons (actual)	500,000	400,000	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)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	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				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	56,527				56,527	1
M	D	6.000	388				388	2
P	D	6.000	12,872				12,872	3
A	D	8.000	13,038				13,038	4
M	D	8.000	455				455	5
P	D	8.000	14,258				14,258	6
A	D	10.000	10,033				10,033	7
M	D	10.000	300				300	8
P	D	10.000	4,050				4,050	9
A	D	12.000	62,742				62,742	10
M	D	12.000	40				40	11
P	D	12.000	3,577				3,577	12
A	D	14.000	66,671				66,671	13
M	D	14.000	674				674	14
Total Within Municipality			245,625	0	0	0	245,625	
Total Utility			245,625	0	0	0	245,625	

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	1,661	0	0	0	1,661	28	1
M	1.000	535	1	0	0	536	16	2
M	1.250	2	0	0	0	2	0	3
M	1.500	40	1	0	0	41	0	4
M	2.000	61	0	0	0	61	0	5
P	3.000	2	0	0	0	2	0	6
M	3.000	1	0	0	0	1	0	7
P	4.000	3	0	0	0	3	0	8
A	4.000	1	0	0	0	1	0	9
M	4.000	2	0	0	0	2	0	10
M	8.000	3	0	0	0	3	0	11
A	10.000	1	0	0	0	1	0	12
Total Utility		2,312	2	0	0	2,314	44	

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.

Additions were financed by property owners.

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	2,487	180	153	0	2,514	225	1
0.750	16	8	0	0	24	8	2
1.000	37	18	1	(2)	52	18	3
1.500	32	0	0	0	32	0	4
2.000	34	0	0	0	34	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	1	7
6.000	2	0	0	0	2	2	8
Total:	2,613	206	154	(2)	2,663	254	

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	2,261	93	0	6	0	154	2,514	1
0.750	2	14	0	0	0	8	24	2
1.000	5	27	0	2	1	17	52	3
1.500	3	25	0	2	1	1	32	4
2.000	4	28	2	0	0	0	34	5
3.000	0	2	0	1	0	1	4	6
4.000	1	0	0	0	0	0	1	7
6.000	0	2	0	0	0	0	2	8
Total:	2,276	191	2	11	2	181	2,663	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments made to adjust to actual meter count.

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

Program is to test meters every 10 years

If 2-inch or greater meters are reported as residential, please explain.

The 2 inch meters are for property owners with more bathrooms. They were given to customers upon request.

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	491				491	2
Total Fire Hydrants	491	0	0	0	491	
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:	425
Number of distribution system valves end of year:	605
Number of distribution valves operated during year:	245

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

The values for the number of hydrants operating during the year or number of distribution valves operating during the year indicated that at least 1/2 of the valves and hydrants were not tested. Hydrants should be ok because there were 425 operated during 2009. Valves - Last year testing stopped because when the older ones were being operated, it was causing them to "break" so testing last year ceased since it resulted in costly repairs. This year they tested 245 which was catching them up from the low testing amount in the prior year.
