



3015 (02-05-09)

ANNUAL REPORT

OF

Name: THREE LAKES SANITARY DISTRICT NO.1Principal Office: P.O. BOX 325
THREE LAKES, WI 54562For 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 BECKY BELLMAN of
(Person responsible for accounts)

THREE 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) 03/22/2010
(Date)

DISTRICT SECRETARY
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THREE LAKES SANITARY DISTRICT NO.1

Utility Address: P.O. BOX 325
THREE LAKES, WI 54562

When was utility organized? 1/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BECKY BELLMAN

Title: DISTRICT SECRETARY

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 891 - 2859

Fax Number:

Email Address: tlsanitary@verizon.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
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

Email Address: rbeard@wipfli.com

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

Name: DALE BRUSS

Title: PRESIDENT

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 546 - 3435

Fax Number:

Email Address:

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

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

Name:

Title:

Office Address: WIPFLI LLP

43A WEST DAVENPORT
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: 4/27/2009

Period covered by most recent audit: 01/01/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: WAYNE RYCHLOCK

Title: OPERATOR

Office Address:

P.O. BOX 325
THREE LAKES, WI 54562

Telephone: (715) 546 - 3748

Fax Number: (715) 546 - 3384

Email Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

FRED BONACK, COMMISSIONER

DALE BRUSS, PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 1/1/1954

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

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Three Lakes Sanitary District #1
Three Lakes, Wisconsin

We have compiled the balance sheet of Three Lakes Sanitary District #1 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 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, we do not express an opinion or any other form of assurance on them. These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from 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 22, 2010
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	152,182	148,898	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	81,947	83,621	2
Depreciation Expense (403)	23,464	22,983	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,538	2,942	5
Total Operating Expenses	107,949	109,546	
Net Operating Income	44,233	39,352	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	44,233	39,352	
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)	2,302	2,939	10
Miscellaneous Nonoperating Income (421)	(47,335)	8,507	11
Total Other Income	(45,033)	11,446	
Total Income	(800)	50,798	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,493)	(3,493)	12
Other Income Deductions (426)	3,304	3,309	13
Total Miscellaneous Income Deductions	(189)	(184)	
Income Before Interest Charges	(611)	50,982	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,005	10,799	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	11,005	10,799	
Net Income	(11,616)	40,183	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	432,030	391,847	20
Balance Transferred from Income (433)	(11,616)	40,183	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)	420,414	432,030	

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	152,182	0	152,182	1
Total (Acct. 400):	152,182	0	152,182	
Operation and Maintenance Expense (401-402):				
Derived	81,947	0	81,947	2
Total (Acct. 401-402):	81,947	0	81,947	
Depreciation Expense (403):				
Derived	23,464	0	23,464	3
Total (Acct. 403):	23,464	0	23,464	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,538	0	2,538	5
Total (Acct. 408):	2,538	0	2,538	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	44,233	0	44,233	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	2,302	0	2,302	11
Total (Acct. 419):	2,302	0	2,302	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONREGULATED SEWER	(40,528)	(6,807)	(47,335)	13
Total (Acct. 421):	(40,528)	(6,807)	(47,335)	
TOTAL OTHER INCOME:	(38,226)	(6,807)	(45,033)	

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	(3,493)	0	(3,493)	14
NONE	0	0	0	15
Total (Acct. 425):	(3,493)	0	(3,493)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	3,304	3,304	16
NONE	0	0	0	17
Total (Acct. 426):	0	3,304	3,304	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,493)	3,304	(189)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	11,005	0	11,005	18
Total (Acct. 427):	11,005	0	11,005	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	11,005	0	11,005	
NET INCOME:	(1,505)	(10,111)	(11,616)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	179,427	252,603	432,030	24
Total (Acct. 216):	179,427	252,603	432,030	
Balance Transferred from Income (433):				
Derived	(1,505)	(10,111)	(11,616)	25
Total (Acct. 433):	(1,505)	(10,111)	(11,616)	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	177,922	242,492	420,414	

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	152,182	0	0	0	152,182	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	152,182	0	0	0	152,182	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.6	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,299,041	1,298,026	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	333,675	306,344	2
Net Utility Plant	965,366	991,682	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	758,678	755,540	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	415,056	401,965	4
Net Nonutility Property	343,622	353,575	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	102,946	101,329	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	446,568	454,904	
CURRENT AND ACCRUED ASSETS			
Cash (131)	226,545	193,299	10
Special Deposits (134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	22,691	22,348	15
Other Accounts Receivable (143)	26,661	23,853	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	106,302	100,515	18
Plant Materials and Operating Supplies (154)	11,340	9,096	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	5,094	5,232	23
Interest and Dividends Receivable (171)	764	764	24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
Total Current and Accrued Assets	399,397	355,107	
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	1,811,331	1,801,693	

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)	937,264	882,264	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	420,414	432,030	35
Total Proprietary Capital	1,357,678	1,314,294	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	205,517	225,787	38
Total Long-Term Debt	205,517	225,787	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	11,351	5,832	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	1,050	2,278	42
Taxes Accrued (236)	1,232	1,230	43
Interest Accrued (237)	8,602	9,451	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	1,773	2,683	46
Total Current and Accrued Liabilities	24,008	21,474	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	224,128	240,138	49
Total Deferred Credits	224,128	240,138	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,811,331	1,801,693	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,298,026	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)	1,124,470	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	174,571	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Total Utility Plant	1,299,041	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)	240,941	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	92,734	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	333,675	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	965,366	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)	216,914				216,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,464				23,464	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	563				563	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	24,027	0	0	0	24,027	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	240,941	0	0	0	240,941	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)	89,430				89,430	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	3,304				3,304	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	3,304	0	0	0	3,304	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	92,734	0	0	0	92,734	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	755,540	3,138	0	758,678	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	755,540	3,138	0	758,678	
Less accum. prov. depr. & amort. (122)	401,965	13,091	0	415,056	3
Net Nonutility Property	353,575	(9,953)	0	343,622	

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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	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)	11,340	9,096	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	11,340	9,096	

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	882,264	1
Changes during year (explain):		
TAX LEVY	55,000	2
Balance end of year	937,264	

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%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
BOARD OF COMMISSIONERS OF PUBLIC LANDS	06/26/2007	03/15/2017	5.24%	205,517	2
Total for Account 224				205,517	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,230	1
Accruals:		
Charged water department expense	2,281	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	2,281	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,022	7
PSC Remainder Assessment	257	8
Other (explain):		
NONE	0	9
Total payments and other debits	2,279	
Balance end of year	1,232	

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)					
	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BOARD OF COMMISSIONERS NOTE	9,451	11,005	11,854	8,602	3
Subtotal	9,451	11,005	11,854	8,602	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	9,451	11,005	11,854	8,602	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEPRECIATION SINKING FUND	68,851	3
DEBT RETIREMENT SINKING FUND	34,095	4
Total (Acct. 125):	102,946	
Depreciation Fund (126):		
NONE	0	5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,691	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	22,691	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	26,661	* 13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	26,661	
Receivables from Municipality (145):		
TAX LEVY	55,000	* 16
FIRE PROTECTION	38,555	* 17
DELINQUENT ACCOUNTS	11,124	* 18
STANDBY CHARGES	1,623	* 19
Total (Acct. 145):	106,302	

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	5,094	20
Total (Acct. 165):	5,094	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	48,902	27
REGULATORY LIABILITY - SEWER	175,226	28
Total (Acct. 253):	224,128	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Other Accounts Receivable (143) is made up of receivables for nonregulated sewer accounts receivable.

Receivables from Municipality (145) is made up of the following:

Tax levy for retirement of bonds....	\$55,000
Public fire protection assessment....	\$38,555
Delinquent water/sewer bills.....	\$11,124
Standby charges water/sewer.....	\$ 1,623

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)	1,123,962	0	0	0	1,123,962	1
Materials and Supplies	10,218	0	0	0	10,218	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	228,927	0	0	0	228,927	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	50,648	0	0	0	50,648	6
NONE	0	0	0	0	0	7
Average Net Rate Base	854,605	0	0	0	854,605	
Net Operating Income	44,233	0	0	0	44,233	8
Net Operating Income as a percent of						
Average Net Rate Base	5.18%	N/A	N/A	N/A	5.18%	

**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	52,395	0	0	0	52,395	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,493	0	0	0	3,493	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	48,902	0	0	0	48,902	

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.

At the end of 2008 the District increased its rates by 3.8% for water and 10% for sewer.

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)	121,641	118,701	1
Total Sales of Water	121,641	118,701	
Other Operating Revenues			
Forfeited Discounts (470)	433	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	30,108	30,197	5
Total Other Operating Revenues	30,541	30,197	
Total Operating Revenues	152,182	148,898	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	55,605	55,063	6
General Operating Expenses (680-691)	26,342	28,558	7
Total Operation and Maintenance Expenses	81,947	83,621	
Other Operating Expenses			
Depreciation Expense (403)	23,464	22,983	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	2,538	2,942	10
Total Other Operating Expenses	26,002	25,925	
Total Operating Expenses	107,949	109,546	
NET OPERATING INCOME	44,233	39,352	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	194	7,678	42,055	5
Commercial (461.2)	76	4,972	29,011	6
Industrial (461.3)	0	0	0	7
Public Authority (461.4)	13	893	8,630	8
Total Metered Sales to General Customers (461)	283	13,543	79,696	
Private Fire Protection Service (462)	4		3,390	9
Public Fire Protection Service (463)	1		38,555	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	288	13,543	121,641	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	38,555	3
NONE	0	4
Total Public Fire Protection Service (463)	38,555	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	433	6
Other (specify):		
Total Forfeited Discounts (470)	433	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
OTHER	1,950	9
ANTENNA RENTALS	27,537	10
Return on net investment in meters charged to sewer department	621	11
Other (specify):		
Total Other Water Revenues (474)	30,108	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474) includes:

Monthly Verizon revenue of \$1,050 for 12 months for a total of \$12,600

Monthly Cellular One revenue of \$1,228.35 for 8 months and \$1,277.49 for 4 months for a total of \$14,937.

Other total of \$1,950 includes:

Standby charges	\$1,622
Exempt computer aid	76
Hook up fees	152
Tower rent	100

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)	22,993	21,375	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	5,923	4,284	3
Chemicals (630)	8,760	4,451	* 4
Supplies and Expenses (640)	7,818	6,953	5
Repairs of Water Plant (650)	8,386	16,368	* 6
Transportation Expenses (660)	1,725	1,632	7
Total Plant Operation and Maintenance Expenses	55,605	55,063	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,184	6,317	8
Office Supplies and Expenses (681)	2,959	740	* 9
Outside Services Employed (682)	5,175	6,287	10
Insurance Expense (684)	4,114	4,627	11
Employees Pensions and Benefits (686)	7,910	10,399	* 12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	188	16
Total General Operating Expenses	26,342	28,558	
Total Operation and Maintenance Expenses	81,947	83,621	

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.

630: During 2009 the sanitary district purchased \$4,245 of soda beads.

650: During 2008 there were several unusual repairs during the year including several water main, curb stops, and services. These repairs were separate from the replacement of services and water mains during the year.

681: During 2009 the client posted the phone expense to office supplies, in previous years this expense was posted to miscellaneous.

686: During 2008 there was a check cut at the end of the year for \$2,668 and was applied to the 2009 medical and dental expenses. Due to the immaterial amount it was not booked as a prepaid at 12/31/08.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security		2,281	2,691	3
PSC Remainder Assessment		257	251	4
Other (specify): NONE		0	0	5
Total tax expense		2,538	2,942	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	5,160	0	0	0	5,160	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	53,026	0	0	0	53,026	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	58,186	0	0	0	58,186	
PUMPING PLANT						
Land and Land Rights (320)	606	0	0	0	606	11
Structures and Improvements (321)	17,610	0	0	0	17,610	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	25,541	0	0	0	25,541	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	8,566	0	0	0	8,566	16
Total Pumping Plant	52,323	0	0	0	52,323	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	9,145	0	0	0	9,145	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	9,145	0	0	0	9,145	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	525	0	0	0	525	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	500,000	0	0	0	500,000	24
Transmission and Distribution Mains (343)	421,124	0	0	0	421,124	25
Services (345)	5,025	568	0	0	5,593	26
Meters (346)	23,253	447	0	0	23,700	27
Hydrants (348)	32,478	0	0	0	32,478	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	982,405	1,015	0	0	983,420	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	11,812	0	0	0	11,812	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	7,381	0	0	0	7,381	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	2,203	0	0	0	2,203	41
Total General Plant	21,396	0	0	0	21,396	
Total utility plant in service directly assignable	1,123,455	1,015	0	0	1,124,470	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,123,455	1,015	0	0	1,124,470	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	143,655	0	0	0	143,655	25
Services (345)	30,916	0	0	0	30,916	26
Meters (346)	0	0	0	0	0	27
Hydrants (348)	0	0	0	0	0	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	0	0	0	29
Total Transmission and Distribution Plant	174,571	0	0	0	174,571	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	174,571	0	0	0	174,571	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	174,571	0	0	0	174,571	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	3,325	3,325	1
February	0	0	3,208	3,208	2
March	0	0	4,071	4,071	3
April	0	0	2,801	2,801	4
May	0	0	2,919	2,919	5
June	0	0	3,085	3,085	6
July	0	0	3,331	3,331	7
August	0	0	3,304	3,304	8
September	0	0	3,003	3,003	9
October	0	0	2,455	2,455	10
November	0	0	1,846	1,846	11
December	0	0	3,020	3,020	12
Total annual pumpage	0	0	36,368	36,368	

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):	36,368	1
Less: Gallons (000's) used in the treatment process:	100	2
Subtotal: Gallons (000's) entering distribution system:	36,268	3
Less: Gallons (000's) sold:	13,543	4
Gallons (000's) entering distribution system but not sold:	22,725	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,000	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:	8,000	9
Gallons (000's) used for other system uses:	1,000	10
Subtotal Estimated Usage:	10,100	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	7,000	13
Gallons (000's) lost due to service leaks or breaks:	1,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	2,000	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	2,625	17
Subtotal of Estimated Losses:	12,625	18
Percentage of water entering distribution system sold:	37%	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.)	179	22
Date of maximum: 02/28/2009		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	35	25
Date of minimum: 11/08/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	44,943	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:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	485	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2 - 1861 S MICHIGAN ST	#2	72	12	433,440	Yes	1
WELL #3 - 6911 E SCHOOL ST	#3	63	12	331,200	Yes	2

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 #2	WELL #3		1
Location	1861 S MICHIGAN ST	6911 E SCHOOL ST		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1998	1974		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	350	220		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		9 10
Year Installed	1998	1974		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	20		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 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	NEW TOWER 1998		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	150,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.5226		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	3.000	4,463	0	0	0	4,463	1	
M	D	6.000	15,650	0	0	0	15,650	2	
M	D	8.000	6,385	0	0	0	6,385	3	
M	D	12.000	3,736	0	0	0	3,736	4	
Total Within Municipality			30,234	0	0	0	30,234		
M	D	12.000	133	0	0	0	133	5	
Total Outside of Municipality			133	0	0	0	133		
Total Utility			30,367	0	0	0	30,367		

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	209	0	0	(9)	200	9	*	1
M	1.000	35	2	0	2	39	0	*	2
M	1.250	13	0	0	0	13			3
M	1.500	11	0	0	0	11			4
M	2.000	6	0	0	0	6			5
M	3.000	1	0	0	0	1			6
M	4.000	1	0	0	0	1			7
M	6.000	3	0	0	1	4		*	8
Total Utility		279	2	0	(6)	275	9		

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

Adjustment for .75 meters was to reclassify the amount of meters owned by the utility and not in use at the end of the year.

Adjustments for 1.000 and 6.000 is to adjust the services to actual.

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

Service additions were financed by the district.

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	236	6	0	11	253	30	1
1.000	46	0	0	(12)	34	0	2
1.500	9	0	0	(1)	8	0	3
2.000	5	0	0	(2)	3	0	4
3.000	1	0	0	0	1	0	5
Total:	297	6	0	(4)	299	30	

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	181	53	0	4	0	15	253	1
1.000	12	16	0	6	0	0	34	2
1.500	0	8	0	0	0	0	8	3
2.000	0	0	0	3	0	0	3	4
3.000	0	1	0	0	0	0	1	5
Total:	193	78	0	13	0	15	299	

METERS

Meters (Page W-21)

Explain all reported adjustments.

At the end of fiscal year 2009 the District compared the meter reconciliation to the actual billing records. The District noticed that there were some discrepancies. Adjustments were made to reconcile the inventory records to the billing system.

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

Through attrition or testing, the District either replaces or tests apporximatley 10% of its meters each year.

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

Through attrition or testing, the District either replaces or tests apporximatley 10% of its meters each year.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	44	0	0	0	44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	3	0	0	0	3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	47
Number of distribution system valves end of year:	126
Number of distribution valves operated during year:	118