3015 (01-03-11)

ANNUAL REPORT

OF

Name: HARMONY GROVE SANITARY DISTRTICT NUMBER ONE

Principal Office: W10901 LAKE POINT
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2010

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 CONNIE HOLZL of
(Person responsible for accounts)

HARMONY GROVE SANITARY DISTRTICT NUMBER ONE , 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) 03/25/2011
(Date)

DISTRICT CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HARMONY GROVE SANITARY DISTRTICT NUMBER ONE
Utility Address: W10901 LAKE POINT
LODI, WI 53555

When was utility organized? 5/14/1962
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CONNIE HOLZL
Title: DISTRICT CLERK
Office Address:
W10901 LAKE POINT DR
LODI, WI 53555

Telephone: (608) 592 - 5795
Fax Number: (608) 592 - 3181
Email Address: hgokee@harmonygorve-okee.com

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

Name: CRAIG CORNING
Title: CPA
Office Address: MILLER, BRUSSELL, EBBEN AND GLAESKE, LLC
119 W CONANT
P.O. BOX 585
PORTAGE, WI 53901
Telephone: (608) 742 - 2103
Fax Number: (608) 742 - 4495
Email Address: CORNINGC@MBEGCPAS.COM

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

Name: GENE EDWARDS
Title: COMMISSIONER
Office Address:
W10909 HARMONY DRIVE
LODI, WI 53555

Telephone: (608) 592 - 5861
Fax Number:
Email Address:

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

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

Name: CRAIG CORNING
Title: CPA
Office Address: MILLER, BRUSSELL, EBBEN AND GLAESKE LLC
119 W CONANT ST
P.O. BOX 585
PORTAGE, WI 53901
Telephone: (608) 742 - 2103
Fax Number: (608) 742 - 4495
Email Address: CORNINGC@MBEGCPAS.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2011
Period covered by most recent audit: 2010

Names and titles of utility management including manager or superintendent:

Name: JOHN ARMBRECHT
Title: ASSISTANT WATER OPERATOR
Office Address:
W10901 LAKE POINT DR
LODI, WI 53555

Telephone: (608) 592 - 5795
Fax Number: (608) 592 - 3181
Email Address: hgokee@charterinternet.com

Name: LARRY MCCRACKEN
Title: WATER OPERATOR
Office Address:
W10901 LAKE POINT DR
LODI, WI 53555

Telephone: (608) 592 - 5795
Fax Number: (608) 592 - 3181
Email Address:

Name of utility commission/committee: HARMONY GROVE SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:
MR GENE EDWARDS, COMMISSIONER
MR FRANK JIRAN, SECRETARY
MR RICK WEIGLE, 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? NO
Date of Ordinance:
Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name:

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 - Contacts (Page iv)

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

`The clerk is not new, the field was deleted by mistake.`

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	117,224	112,442	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	82,857	80,141	2
Depreciation Expense (403)	13,757	13,720	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,759	2,767	5
Total Operating Expenses	**99,373**	**96,628**	
Net Operating Income	**17,851**	**15,814**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**17,851**	**15,814**	
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)	1,268	1,804	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	**1,268**	**1,804**	
Total Income	**19,119**	**17,618**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,070)	(8,070)	12
Other Income Deductions (426)	13,014	13,016	13
Total Miscellaneous Income Deductions	**4,944**	**4,946**	
Income Before Interest Charges	**14,175**	**12,672**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	**0**	**0**	
Net Income	**14,175**	**12,672**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,041,840	1,029,168	20
Balance Transferred from Income (433)	14,175	12,672	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)	**1,056,015**	**1,041,840**	

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	117,224	0	**117,224**	1
Total (Acct. 400):	**117,224**	**0**	**117,224**	
Operation and Maintenance Expense (401-402):				
Derived	82,857	0	**82,857**	2
Total (Acct. 401-402):	**82,857**	**0**	**82,857**	
Depreciation Expense (403):				
Derived	13,757	0	**13,757**	3
Total (Acct. 403):	**13,757**	**0**	**13,757**	
Amortization Expense (404-407):				
Derived	0	0	**0**	4
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	2,759	0	**2,759**	5
Total (Acct. 408):	**2,759**	**0**	**2,759**	
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:	**17,851**	**0**	**17,851**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	**0**	8
Total (Acct. 415-416):	**0**	**0**	**0**	
Income from Nonutility Operations (417):				
NONE			**0**	9
Total (Acct. 417):	**0**	**0**	**0**	
Nonoperating Rental Income (418):				
NONE			**0**	10
Total (Acct. 418):	**0**	**0**	**0**	
Interest and Dividend Income (419):				
INVESTMENT INCOME	1,268		**1,268**	11
Total (Acct. 419):	**1,268**	**0**	**1,268**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			**0**	12
NONE			**0**	13
Total (Acct. 421):	**0**	**0**	**0**	
TOTAL OTHER INCOME:	**1,268**	**0**	**1,268**	

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	(8,070)	0	**(8,070)**	14
NONE			**0**	15
Total (Acct. 425):	**(8,070)**	**0**	**(8,070)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	11,671	**11,671**	16
OTHER MISCELLANEOUS DEDUCTION	1,343		**1,343**	17
Total (Acct. 426):	**1,343**	**11,671**	**13,014**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(6,727)**	**11,671**	**4,944**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	**0**	18
Total (Acct. 427):	**0**	**0**	**0**	
Amortization of Debt Discount and Expense (428):				
NONE			**0**	19
Total (Acct. 428):	**0**	**0**	**0**	
Amortization of Premium on Debt--Cr. (429):				
NONE			**0**	20
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	0	0	**0**	21
Total (Acct. 430):	**0**	**0**	**0**	
Other Interest Expense (431):				
Derived	0	0	**0**	22
Total (Acct. 431):	**0**	**0**	**0**	
Interest Charged to Construction--Cr. (432):				
NONE			**0**	23
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**0**	**0**	**0**	
NET INCOME:	**25,846**	**(11,671)**	**14,175**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	393,666	648,174	**1,041,840**	24
Total (Acct. 216):	**393,666**	**648,174**	**1,041,840**	
Balance Transferred from Income (433):				
Derived	25,846	(11,671)	**14,175**	25
Total (Acct. 433):	**25,846**	**(11,671)**	**14,175**	
Miscellaneous Credits to Surplus (434):				
NONE			**0**	26
Total (Acct. 434):	**0**	**0**	**0**	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			**0**	**27**
Total (Acct. 435)--Debit:	**0**	**0**	**0**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			**0**	**28**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			**0**	**29**
Total (Acct. 439)--Debit:	**0**	**0**	**0**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**419,512**	**636,503**	**1,056,015**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	117,224	0	0	0	**117,224**	**1**
Less: interdepartmental sales	0		0	0	**0**	**2**
Less: interdepartmental rents					**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**117,224**	**0**	**0**	**0**	**117,224**	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.3	1
Electric		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)	1,536,437	1,536,437	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	457,761	430,991	2
Net Utility Plant	**1,078,676**	**1,105,446**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,051	7,041	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	4,421	4,398	9
Total Other Property and Investments	**7,472**	**11,439**	
CURRENT AND ACCRUED ASSETS			
Cash (131)	219,479	200,649	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	18,712	17,818	15
Other Accounts Receivable (143)	0	2,299	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	33,584	31,034	18
Plant Materials and Operating Supplies (154)	4,868	4,102	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	4,077	3,825	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	**280,720**	**259,727**	
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	**1,366,868**	**1,376,612**	

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)	147,536	147,536	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,056,015	1,041,840	35
Total Proprietary Capital	**1,203,551**	**1,189,376**	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	53,586	69,083	38
Total Long-Term Debt	**53,586**	**69,083**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,816	5,168	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	**4,816**	**5,168**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	104,915	112,985	49
Total Deferred Credits	**104,915**	**112,985**	
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	**1,366,868**	**1,376,612**	

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	1,536,437	0	0	0	1
	(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	607,301	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	929,136	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	1,536,437	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)	203,660	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	254,101	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	457,761	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,078,676	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)	188,561				**188,561**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,757				**13,757**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,342				**1,342**	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	**15,099**	**0**	**0**	**0**	**15,099**	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 (111.1)	**203,660**	**0**	**0**	**0**	**203,660**	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)	242,430				**242,430**	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	11,671				**11,671**	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	**11,671**	**0**	**0**	**0**	**11,671**	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)	**254,101**	**0**	**0**	**0**	**254,101**	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
NONE	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	**1**
Water utility (154)	4,868	4,102	**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	**4,868**	**4,102**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
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	147,536	1
Changes during year (explain):		
NONE		2
Balance end of year	**147,536**	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
					1
			Total Bonds (Account 221):	0	

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)					
ADVANCE FROM SEWER DEPT	11/25/1997	01/01/2999	0.00%	53,586	2
Total for Account 224				**53,586**	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				**0**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,759	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**2,759**	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,643	7
PSC Remainder Assessment	116	8
Other (explain):		
NONE		9
Total payments and other debits	**2,759**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
NONE	0			**0**	**2**
Subtotal	**0**	**0**	**0**	**0**	
Other long-Term Debt (224)					
NONE	0			**0**	**3**
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Total	**0**	**0**	**0**	**0**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)		
Investment in Municipality (123):			
NONE			1
Total (Acct. 123):	**0**		
Other Investments (124):			
SPECIAL ASSESSMENT RECEIVABLE	3,051		2
Total (Acct. 124):	**3,051**		
Sinking Funds (125):			
NONE			3
Total (Acct. 125):	**0**		
Depreciation Fund (126):			
NONE			4
Total (Acct. 126):	**0**		
Other Special Funds (128):			
DEBT SERVICE	4,421		5
Total (Acct. 128):	**4,421**		
Special Deposits (134):			
NONE			6
Total (Acct. 134):	**0**		
Notes Receivable (141):			
NONE			7
Total (Acct. 141):	**0**		
Customer Accounts Receivable (142):			
Water	18,712		8
Electric			9
Sewer (Regulated)			10
Other (specify):			
NONE			11
Total (Acct. 142):	**18,712**		
Other Accounts Receivable (143):			
Sewer (Non-regulated)			12
Merchandising, jobbing and contract work			13
Other (specify):			
NONE			14
Total (Acct. 143):	**0**		
Receivables from Municipality (145):			
DUE FROM MUNICIPALITY	33,584	*	15
Total (Acct. 145):	**33,584**		
Prepayments (165):			
PREPAID EXPENSES	4,077		16
Total (Acct. 165):	**4,077**		

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	**0**	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
Regulatory Liability	104,915	23
NONE		24
Total (Acct. 253):	**104,915**	

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.

ACCOUNT 145 - DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	607,301	0	0	0	**607,301**	**1**
Materials and Supplies	4,485	0	0	0	**4,485**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (111.1)	196,110	0	0	0	**196,110**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	108,950	0	0	0	**108,950**	**6**
NONE					**0**	**7**
Average Net Rate Base	**306,726**	**0**	**0**	**0**	**306,726**	
Net Operating Income	17,851	0	0	0	**17,851**	**8**
Net Operating Income as a percent of Average Net Rate Base	**5.82%**	**N/A**	**N/A**	**N/A**	**5.82%**	

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	112,985	0	0	0	**112,985**	**1**
Add credits during year:						
NONE					**0**	**2**
Deduct charges:						
Miscellaneous Amortization (425)	8,070	0	0	0	**8,070**	**3**
Other (specify):						
NONE					**0**	**4**
Balance End of Year	**104,915**	**0**	**0**	**0**	**104,915**	

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)	109,814	104,910	1
Total Sales of Water	**109,814**	**104,910**	
Other Operating Revenues			
Forfeited Discounts (470)	172	277	2
Rents from Water Property (472)	6,000	5,446	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,238	1,809	5
Total Other Operating Revenues	**7,410**	**7,532**	
Total Operating Revenues	**117,224**	**112,442**	
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	60,373	55,533	6
General Operating Expenses (680-691)	22,484	24,608	7
Total Operation and Maintenenance Expenses	**82,857**	**80,141**	
Other Operating Expenses			
Depreciation Expense (403)	13,757	13,720	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	2,759	2,767	10
Total Other Operating Expenses	**16,516**	**16,487**	
Total Operating Expenses	**99,373**	**96,628**	
NET OPERATING INCOME	**17,851**	**15,814**	

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. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (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)	705	35,738	83,081	5
Commercial (461.2)	9	321	903	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	**714**	**36,059**	**83,984**	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		25,830	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	**715**	**36,059**	**109,814**	

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):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	25,830	3
NONE		4
Total Public Fire Protection Service (463)	**25,830**	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	172	6
Other (specify):		
Total Forfeited Discounts (470)	**172**	
Rents from Water Property (472):		
US CELLULAR	6,000	7
Total Rents from Water Property (472)	**6,000**	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
TITLE SEARCH FEES, RECONNECT FEES	1,163	9
Return on net investment in meters charged to sewer department	75	10
Other (specify):		
Total Other Water Revenues (474)	**1,238**	

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)	27,722	27,498		1
Purchased Water (610)	0	0		2
Fuel or Power Purchased for Pumping (620)	7,588	6,765		3
Chemicals (630)	3,134	3,295		4
Supplies and Expenses (640)	2,902	1,893		5
Repairs of Water Plant (650)	15,534	12,582		6
Transportation Expenses (660)	3,493	3,500		7
Total Plant Operation and Maintenance Expenses	**60,373**	**55,533**		
GENERAL OPERATING EXPENSES				
Administrative and General Salaries (680)	6,565	6,780		8
Office Supplies and Expenses (681)	3,535	3,981		9
Outside Services Employed (682)	6,933	7,599		10
Insurance Expense (684)	3,473	4,381		11
Employees Pensions and Benefits (686)	0	0	*	12
Regulatory Commission Expenses (688)	0	0		13
Miscellaneous General Expenses (689)	1,978	1,867		14
Uncollectible Accounts (690)	0	0		15
Customer Service and Informational Expenses (691)	0	0		16
Total General Operating Expenses	**22,484**	**24,608**		
Total Operation and Maintenance Expenses	**82,857**	**80,141**		

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed $15,000, please explain.

EMPLOYEE PENSIONS AND BENEFITS ARE PAID FOR BY ANOTHER ENTITY. HARMONY GROVE SANITARY DISTRICT #1 ONLY PAYS FOR THE SALARIES OF EMPLOYEES.

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	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		**0**	**0**	
Social Security		2,643	2,679	3
PSC Remainder Assessment		116	88	4
Other (specify):				
NONE		0	0	5
Total tax expense		**2,759**	**2,767**	

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)	250				**250**	1
Franchises and Consents (302)	0				**0**	2
Miscellaneous Intangible Plant (303)	0				**0**	3
Total Intangible Plant	**250**	**0**	**0**	**0**	**250**	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				**0**	4
Structures and Improvements (311)	0				**0**	5
Collecting and Impounding Reservoirs (312)	0				**0**	6
Lake, River and Other Intakes (313)	0				**0**	7
Wells and Springs (314)	64,841				**64,841**	8
Supply Mains (316)	0				**0**	9
Other Water Source Plant (317)	0				**0**	10
Total Source of Supply Plant	**64,841**	**0**	**0**	**0**	**64,841**	
PUMPING PLANT						
Land and Land Rights (320)	2,380				**2,380**	11
Structures and Improvements (321)	51,885				**51,885**	12
Other Power Production Equipment (323)	0				**0**	13
Electric Pumping Equipment (325)	52,476				**52,476**	14
Diesel Pumping Equipment (326)	0				**0**	15
Other Pumping Equipment (328)	13,292				**13,292**	16
Total Pumping Plant	**120,033**	**0**	**0**	**0**	**120,033**	
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)	9,977				**9,977**	19
Membrane Filtration Equipment (333)	0				**0**	20
Other Water Treatment Equipment (334)	0				**0**	21
Total Water Treatment Plant	**9,977**	**0**	**0**	**0**	**9,977**	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	500				**500**	22
Structures and Improvements (341)	0				**0**	23
Distribution Reservoirs and Standpipes (342)	40,996				**40,996**	24
Transmission and Distribution Mains (343)	176,279				**176,279**	25
Services (345)	47,640				**47,640**	26
Meters (346)	53,382				**53,382**	27
Hydrants (348)	73,487				**73,487**	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**392,284**	**0**	**0**	**0**	**392,284**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**30**
Structures and Improvements (390)	2,315				**2,315**	**31**
Office Furniture and Equipment (391)	6,897				**6,897**	**32**
Computer Equipment (391.1)	10,704				**10,704**	**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	**19,916**	**0**	**0**	**0**	**19,916**	
Total utility plant in service directly assignable	**607,301**	**0**	**0**	**0**	**607,301**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**607,301**	**0**	**0**	**0**	**607,301**	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	**1**
Franchises and Consents (302)	0				**0**	**2**
Miscellaneous Intangible Plant (303)	0				**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Collecting and Impounding Reservoirs (312)	0				**0**	**6**
Lake, River and Other Intakes (313)	0				**0**	**7**
Wells and Springs (314)	0				**0**	**8**
Supply Mains (316)	0				**0**	**9**
Other Water Source Plant (317)	0				**0**	**10**
Total Source of Supply Plant	**0**	**0**	**0**	**0**	**0**	
PUMPING PLANT						
Land and Land Rights (320)	0				**0**	**11**
Structures and Improvements (321)	0				**0**	**12**
Other Power Production Equipment (323)	0				**0**	**13**
Electric Pumping Equipment (325)	0				**0**	**14**
Diesel Pumping Equipment (326)	0				**0**	**15**
Other Pumping Equipment (328)	0				**0**	**16**
Total Pumping Plant	**0**	**0**	**0**	**0**	**0**	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				**0**	**17**
Structures and Improvements (331)	0				**0**	**18**
Sand or Other Media Filtration Equipment (332)	0				**0**	**19**
Membrane Filtration Equipment (333)	0				**0**	**20**
Other Water Treatment Equipment (334)	0				**0**	**21**
Total Water Treatment Plant	**0**	**0**	**0**	**0**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				**0**	**22**
Structures and Improvements (341)	0				**0**	**23**
Distribution Reservoirs and Standpipes (342)	0				**0**	**24**
Transmission and Distribution Mains (343)	664,531				**664,531**	**25**
Services (345)	177,067				**177,067**	**26**
Meters (346)	0				**0**	**27**

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	87,538				**87,538**	**28**
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**929,136**	**0**	**0**	**0**	**929,136**	
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	**929,136**	**0**	**0**	**0**	**929,136**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**929,136**	**0**	**0**	**0**	**929,136**	

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.

	Sources of Water Supply				
Month (a)	**Purchased Water Gallons (000's) (b)**	**Surface Water Gallons (000's) (c)**	**Ground Water Gallons (000's) (d)**	**Total Gallons All Methods (000's) (e)**	
January			3,140	**3,140**	**1**
February			2,707	**2,707**	**2**
March			2,753	**2,753**	**3**
April			2,770	**2,770**	**4**
May			3,979	**3,979**	**5**
June			3,478	**3,478**	**6**
July			3,797	**3,797**	**7**
August			3,981	**3,981**	**8**
September			3,039	**3,039**	**9**
October			3,072	**3,072**	**10**
November			2,577	**2,577**	**11**
December			2,926	**2,926**	**12**
Total annual pumpage	**0**	**0**	**38,219**	**38,219**	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimte the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		**1**
Source of Water Supply Statistics - Total Annual Pumpage (000's):	38,219	**2**
Less: Gallons (000's) used in the treatment process:		**3**
Subtotal: Gallons (000's) entering distribution system:	**38,219**	**4**
Less: Gallons (000's) sold (Revenue Water):	36,059	**5**
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	**2,160**	**6**
Authorized System Uses:		**7**
Gallons (000's) used to flush mains:	213	**8**
Gallons (000's) used for fire protection:		**9**
Gallons (000's) used to prevent freezing of distribution system:		**10**
Gallons (000's) used for other system uses:	4	**11**
Subtotal Authorized System Uses:	**217**	**12**
Water Losses (Real and Apparent):		**13**
Gallons (000's) lost due to main leaks or breaks:	40	**14**
Gallons (000's) lost due to service leaks or breaks:	140	**15**
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		**16**
Gallons (000's) for unauthorized usage such as vandalism and theft:		**17**
Gallons (000's) unknown/not accounted for:	**1,763**	**18**
Subtotal Water Losses:	**1,943**	**19**
Percentage of water entering distribution system sold:	**94%**	**20**
Percentage of Real and Apparent Losses:	**5%**	**21**
If water losses exceed 25%, indicate causes:		**22**
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		**25**
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		**28**
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	267	**29**
Date of maximum: 05/31/2010		**30**
Cause of maximum: LAWN USAGE		**31**
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	73	**33**
Date of minimum: 02/17/2010		**34**
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	57,024	**35**
If water is purchased:		**36**
Vendor Name:		**37**
Point of Delivery:		**38**
What percentage of purchased water is surface water?		**39**
Number of main breaks repaired this year:	1	**40**
Number of service breaks repaired this year:	1	**41**
Population served (estimate the number of individuals within service area):		**42**
Inside municipality?	1,800	**43**
Outside municipality?		**44**

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)	
E HARMONY	2	400	12	500,000	Yes	**1**
PARK ST	1	400	12	500,000	Yes	**2**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

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	1	2	3	1
Location	WELL ONE	WELL TWO	WELL ONE	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	CONTINENTAL	5
Year Installed	1963	1991	1963	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	350	300	1	8
Pump Motor or				9
Standby Engine Mfr	WISCONSIN	US	BLANK	10
Year Installed	1963	1991	1963	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	1	1	1	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				23
Standby Engine Mfr				24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	S			5
Year constructed	1957			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	160			10
Total capacity in gallons (actual)	155,000			11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment				14
(gas, liquid, powder, other)	LIQUID			15
Points of application				16
(wellhouse, central facilities,				17
booster station, other)	WELLHOUSE			18
Filters, type (gravity, pressure,				19
other, none)	NONE			20
Rated capacity of filter plant				21
(m.g.d.) (note: 1,200,000 gal/day				22
= 1.2 m.g.d.)	155.0000			23
Is a corrosion control chemical				24
used (yes, no)?	N			25
Is water fluoridated (yes, no)?	Y			26
				27
Footnotes				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.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340				**340**	1
M	D	6.000	45,752				**45,752**	2
M	D	8.000	7,358				**7,358**	3
Total Within Municipality			**53,450**	**0**	**0**	**0**	**53,450**	
Total Utility			**53,450**	**0**	**0**	**0**	**53,450**	

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	349				349	4	1
M	1.000	352				352	22	2
Total Utility		**701**	**0**	**0**	**0**	**701**	**26**	

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.

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	736				**736**	78	**1**
1.000	4				**4**	0	**2**
1.500	2				**2**	0	**3**
Total:	**742**	**0**	**0**	**0**	**742**	**78**	

1) Indicate your residential meter replacement schedule:

- (●) Meters tested once every 10 years and replaced as needed
- ( ) All meters replaced within 20 years of installation
- ( ) Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- [x] Manually - remote register
- [ ] Manually - inside the premises
- [ ] Radio Frequency - drive or walk-by technology
- [ ] Radio Frequency - fixed network or other automatic infrastructure (AMI)
- [ ] Other

METERS (cont.)

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.

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	711	9	0	0	0	16	**736**	**1**
1.000	2	0	0	0	0	2	**4**	**2**
1.500	0	1	0	0	0	1	**2**	**3**
Total:	**713**	**10**	**0**	**0**	**0**	**19**	**742**	

METERS

Meters (Page W-23)

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

METERS (cont.)

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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	85				85	**2**
Total Fire Hydrants	**85**	**0**	**0**	**0**	**85**	
Flushing Hydrants						
	1				1	**3**
Total Flushing Hydrants	**1**	**0**	**0**	**0**	**1**	

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:	85
Number of distribution system valves end of year:	186
Number of distribution valves operated during year:	186

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities foe retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Columbia County	
Towns	
LODI	1,800
Total Towns:	**1,800**
Total Columbia County:	**1,800**
Total Company:	**1,800**