



3015 (02-05-09)

ANNUAL REPORT

OF

Name: GLIDDEN SANITARY DISTRICTPrincipal Office: P.O. BOX 18
GLIDDEN, WI 54527For the Year Ended: DECEMBER 31, 2009**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLIDDEN SANITARY DISTRICT

Utility Address: P.O. BOX 18
GLIDDEN, WI 54527

When was utility organized? 1/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CLEON A SCHMIDT

Title: CHAIRMAN

Office Address:

P.O. BOX 34
GLIDDEN, WI 54527

Telephone: (715) 264 - 3062

Fax Number:

Email Address: TOWNOFJACOBS@YAHOO.COM

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

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

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

Name: CLEON SCHMIDT

Title: CHAIRMAN

Office Address:

P.O. BOX 34
GLIDDEN, WI 54527

Telephone: (715) 264 - 3062 EXT

Fax Number:

Email Address: townofjacobs@yahoo.com

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: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

Email Address: mvanvlack@ncis.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/28/2010

Period covered by most recent audit: 12/31/2009

Names and titles of utility management including manager or superintendent:

Name: CHERYL KEMPF

Title: CLERK

Office Address:

P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 4851

Fax Number:

Email Address: TOWNOFJACOBS@YAHOO.COM

Name: DARLENE MOSBAUGH

Title: TREASURER

Office Address:

P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 2138

Fax Number: () - EXT

Email Address:

Name: DENNIS EDER

Title: SUPERINTENDENT

Office Address:

P.O. BOX 18
GLIDDEN, WI 54527

Telephone: (715) 264 - 5142

Fax Number:

Email Address: TOWNOFJACOBS@YAHOO.COM

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:
LOUIS CARL, COMMISSIONER
KELLY CROM, COMMISSIONER
MR CLEON A SCHMIDT, CHAIRMAN

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:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	112,608	127,902	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	40,782	43,469	2
Depreciation Expense (403)	31,908	31,864	3
Amortization Expense (404-407)	10,429	10,429	4
Taxes (408)	2,177	1,711	5
Total Operating Expenses	85,296	87,473	
Net Operating Income	27,312	40,429	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	27,312	40,429	
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)	611	746	10
Miscellaneous Nonoperating Income (421)	(11,316)	(6,716)	11
Total Other Income	(10,705)	(5,970)	
Total Income	16,607	34,459	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(587)	(587)	12
Other Income Deductions (426)	19,894	19,907	13
Total Miscellaneous Income Deductions	19,307	19,320	
Income Before Interest Charges	(2,700)	15,139	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	49,079	50,224	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)	1	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	49,080	50,224	
Net Income	(51,780)	(35,085)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,242,398	1,277,483	20
Balance Transferred from Income (433)	(51,780)	(35,085)	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)	1,190,618	1,242,398	

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	112,608	0	112,608	1
Total (Acct. 400):	112,608	0	112,608	
Operation and Maintenance Expense (401-402):				
Derived	40,782	0	40,782	2
Total (Acct. 401-402):	40,782	0	40,782	
Depreciation Expense (403):				
Derived	31,908	0	31,908	3
Total (Acct. 403):	31,908	0	31,908	
Amortization Expense (404-407):				
Derived	10,429	0	10,429	4
Total (Acct. 404-407):	10,429	0	10,429	
Taxes (408):				
Derived	2,177	0	2,177	5
Total (Acct. 408):	2,177	0	2,177	
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:	27,312	0	27,312	
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):				
VARIOUS BANK ACCOUNTS	611		611	11
Total (Acct. 419):	611	0	611	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NON REGULATED SEWER UTILITY	(11,316)		(11,316)	13
Total (Acct. 421):	(11,316)	0	(11,316)	
TOTAL OTHER INCOME:	(10,705)	0	(10,705)	

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	(587)	0	(587)	14
NONE			0	15
Total (Acct. 425):	(587)	0	(587)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,894	19,894	16
NONE			0	17
Total (Acct. 426):	0	19,894	19,894	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(587)	19,894	19,307	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	49,079	0	49,079	18
Total (Acct. 427):	49,079	0	49,079	
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	1	0	1	22
Total (Acct. 431):	1	0	1	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	49,080	0	49,080	
NET INCOME:	(31,886)	(19,894)	(51,780)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(47,586)	1,289,984	1,242,398	24
Total (Acct. 216):	(47,586)	1,289,984	1,242,398	
Balance Transferred from Income (433):				
Derived	(31,886)	(19,894)	(51,780)	25
Total (Acct. 433):	(31,886)	(19,894)	(51,780)	
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):	(79,472)	1,270,090	1,190,618	

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	112,608	0	0	0	112,608	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	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	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	112,608	0	0	0	112,608	

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	0.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,013,886	2,930,334	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	337,994	286,390	2
Net Utility Plant	2,675,892	2,643,944	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	866,054	865,467	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	369,144	355,287	4
Net Nonutility Property	496,910	510,180	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	41,455	34,892	9
Total Other Property and Investments	538,365	545,072	
CURRENT AND ACCRUED ASSETS			
Cash (131)	19,488	24,493	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	10,693	11,119	15
Other Accounts Receivable (143)	5,948	6,393	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	10,250	10,289	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	900	2,100	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	47,279	54,394	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	62,579	73,008	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	62,579	73,008	
Total Assets and Other Debits	3,324,115	3,316,418	

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)	862,616	862,616	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	1,190,618	1,242,398	35
Total Proprietary Capital	2,053,234	2,105,014	
LONG-TERM DEBT			
Bonds (221)	1,138,613	1,163,247	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	15,233	16,908	38
Total Long-Term Debt	1,153,846	1,180,155	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	83,123	0	39
Accounts Payable (232)	23,429	19,817	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	2,260	2,622	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	0	46
Total Current and Accrued Liabilities	108,812	22,439	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	8,223	8,810	49
Total Deferred Credits	8,223	8,810	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,324,115	3,316,418	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,930,334	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)	1,727,046	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,203,717	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)	83,123				7
Total Utility Plant	3,013,886	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)	260,832	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	77,162	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	337,994	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,675,892	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)	229,122				229,122	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,908				31,908	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	609				609	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	32,517	0	0	0	32,517	16
Debits during year						17
Book cost of plant retired	807				807	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	807	0	0	0	807	25
Balance end of year (111.1)	260,832	0	0	0	260,832	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)	57,268				57,268	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,894				19,894	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	19,894	0	0	0	19,894	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)	77,162	0	0	0	77,162	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	865,467	587	0	866,054	1
NONE	0			0	2
Total Nonutility Property (121)	865,467	587	0	866,054	
Less accum. prov. depr. & amort. (122)	355,287	13,857		369,144	3
Net Nonutility Property	510,180	(13,270)	0	496,910	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	8,336	8,430	2
Sewer utility (154)	1,914	1,859	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	10,250	10,289	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	862,616	1
Changes during year (explain):		2
Balance end of year	<u>862,616</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
RURAL SERVICES FMHA	08/28/1970	08/28/2010	4.74%	12,000	1
RURAL SERVICES WATER B	12/20/2006	12/20/2046	4.38%	251,259	2
RURAL SERVICES WATER A	12/20/2006	12/20/2046	4.12%	875,354	3
Total Bonds (Account 221):				1,138,613	

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)					
SEWER BANK NOTE	05/26/2006	06/01/2016	6.25%	15,233	2
Total for Account 224				15,233	
Notes Payable (231)					
INTERIM FINANCING	12/18/2009	03/01/2010	5.00%	83,123	3
Total for Account 231				83,123	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,177	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,177	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,018	7
PSC Remainder Assessment	159	8
Other (explain):		
NONE		9
Total payments and other debits	2,177	
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)					
RURAL SERVICES	2,006	48,051	48,353	1,704	1
NONE	0			0	2
Subtotal	2,006	48,051	48,353	1,704	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BANK NOTE PAYABLE	616	1,028	1,089	555	4
Subtotal	616	1,028	1,089	555	
Notes Payable (231)					
BANK NOTE PAYABLE	0	1		1	* 5
Subtotal	0	1	0	1	
Total	2,622	49,080	49,442	2,260	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

A/C 231 - INTEREST WAS NOT ACCRUED AS THE AMOUNT WAS IMMATERIAL

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RURAL SERVICES RESERVE FUNDS	41,455	5
Total (Acct. 128):	41,455	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,693	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	10,693	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	5,948	12 *
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	5,948	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
REGULATORY RATE WORK	900	16
Total (Acct. 165):	900	

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):		
2006 PROPERTY ABANDONMENT	62,579	* 17
Total (Acct. 182):	62,579	
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	8,223	23
NONE		24
Total (Acct. 253):	8,223	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.
8/16/2007

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.

A/C 143 - 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)	1,726,831	0	0	0	1,726,831	1
Materials and Supplies	8,383	0	0	0	8,383	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	244,977	0	0	0	244,977	4
Customer Advances for Construction					0	5
Regulatory Liability	8,516	0	0	0	8,516	6
NONE					0	7
Average Net Rate Base	1,481,721	0	0	0	1,481,721	
Net Operating Income	27,312	0	0	0	27,312	8
Net Operating Income as a percent of						
Average Net Rate Base	1.84%	N/A	N/A	N/A	1.84%	

**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	8,810	0	0	0	8,810	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	587	0	0	0	587	3
Other (specify):					0	4
Balance End of Year	8,223	0	0	0	8,223	

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.

IN 2009 THE WATER UTILITY IS IN THE PROCESS OF MAKING MODIFICATIONS AND UPGRADES TO WELL NUMBER 1, PUMPHOUSE,PUMP AND PUMP DISCHARGE PIPING, BOTH ELEVATED TANKS AND THE SCADA SYSTEM. THIS WAS NOT FINISHED AT YEAR END AND AS A RESULT IS RECORDED AS CONSTRUCTION IN PROGRESS. THE DISTRICT WILL SELL \$87,877 IN WATER SYSTEM REVENUE BONDS IN 2010 TO FINANCE THIS PROJECT.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	111,090	111,884	1
Total Sales of Water	111,090	111,884	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,518	16,018	5
Total Other Operating Revenues	1,518	16,018	
Total Operating Revenues	112,608	127,902	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	26,965	25,661	6
General Operating Expenses (680-691)	13,817	17,808	7
Total Operation and Maintenance Expenses	40,782	43,469	
Other Operating Expenses			
Depreciation Expense (403)	31,908	31,864	8
Amortization Expense (404-407)	10,429	10,429	* 9
Taxes (408)	2,177	1,711	10
Total Other Operating Expenses	44,514	44,004	
Total Operating Expenses	85,296	87,473	
NET OPERATING INCOME	27,312	40,429	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

A/C 407 - AUTHORIZED BY PSC ON 8/16/07 - PROPERTY ABANDONMENT LOSS

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)	5	500	300	1
Commercial (460.2)	3	400	206	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	8	900	506	
Metered Sales to General Customers (461)				
Residential (461.1)	233	5,778	48,990	5
Commercial (461.2)	39	1,969	11,638	6
Industrial (461.3)	2	85	553	7
Public Authority (461.4)	4	600	3,814	8
Total Metered Sales to General Customers (461)	278	8,432	64,995	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	278		45,589	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	564	9,332	111,090	

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)	45,589	3
NONE		4
Total Public Fire Protection Service (463)	45,589	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SUPPLIES	883	9
WATER TURN ON CHARGES	460	10
Return on net investment in meters charged to sewer department	175	11
Other (specify):		
Total Other Water Revenues (474)	1,518	

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)	14,174	10,514	* 1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,225	5,400	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	3,741	5,215	5
Repairs of Water Plant (650)	2,825	4,532	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	26,965	25,661	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,750	3,750	8
Office Supplies and Expenses (681)	1,444	2,666	9
Outside Services Employed (682)	3,063	5,620	* 10
Insurance Expense (684)	3,288	3,135	11
Employees Pensions and Benefits (686)	1,000	1,000	12
Regulatory Commission Expenses (688)	1,200	1,200	13
Miscellaneous General Expenses (689)	72	437	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	13,817	17,808	
Total Operation and Maintenance Expenses	40,782	43,469	

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.

A/C 682 - 2009 IS A MORE NORMAL YEAR. 2008 WAS UNUSUALLY HIGHER THAN NORMAL BECAUSE OF LEGAL FEES INCURRED AFTER A MAJOR CONSTRUCTION PROJECT.

A/C 600 - DISTRICT OPERATIONS IN 2009 WERE MORE NORMAL IN NATURE. MORE TIME WAS SPENT ON OPERATING ISSUES AND LESS ON CONSTRUCTION TYPE ACTIVITIES.

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	N/A		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security	LABOR	2,018	1,625	3
PSC Remainder Assessment	ACTUAL	159	86	4
Other (specify): NONE			0	5
Total tax expense		2,177	1,711	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,000				1,000	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)	53,737				53,737	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	54,737	0	0	0	54,737	
PUMPING PLANT						
Land and Land Rights (320)	2,079				2,079	11
Structures and Improvements (321)	34,838				34,838	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	82,561				82,561	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,258				1,258	16
Total Pumping Plant	120,736	0	0	0	120,736	
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)	4,548				4,548	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	4,548	0	0	0	4,548	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	317,772				317,772	24
Transmission and Distribution Mains (343)	1,006,416				1,006,416	25
Services (345)	79,956				79,956	26
Meters (346)	21,726	1,236	807		22,155	27
Hydrants (348)	108,104				108,104	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,533,974	1,236	807	0	1,534,403	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,727				1,727	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	1,097				1,097	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)	9,798				9,798	41
Total General Plant	12,622	0	0	0	12,622	
Total utility plant in service directly assignable	1,726,617	1,236	807	0	1,727,046	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,726,617	1,236	807	0	1,727,046	

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)	9,248				9,248	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	9,248	0	0	0	9,248	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	5,370				5,370	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	38,167				38,167	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	43,537	0	0	0	43,537	
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)	213,793				213,793	24
Transmission and Distribution Mains (343)	806,804				806,804	25
Services (345)	55,559				55,559	26
Meters (346)	0				0	27
Hydrants (348)	74,776				74,776	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,150,932	0	0	0	1,150,932	
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	1,203,717	0	0	0	1,203,717	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,203,717	0	0	0	1,203,717	

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			1,268	1,268	1
February			1,114	1,114	2
March			1,238	1,238	3
April			1,327	1,327	4
May			1,215	1,215	5
June			1,289	1,289	6
July			1,292	1,292	7
August			1,272	1,272	8
September			1,184	1,184	9
October			1,173	1,173	10
November			1,381	1,381	11
December			1,302	1,302	12
Total annual pumpage	0	0	15,055	15,055	

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):	15,055	1
Less: Gallons (000's) used in the treatment process:	200	2
Subtotal: Gallons (000's) entering distribution system:	14,855	3
Less: Gallons (000's) sold:	9,332	4
Gallons (000's) entering distribution system but not sold:	5,523	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	400	7
Gallons (000's) used for fire protection:	400	8
Gallons (000's) used to prevent freezing of distribution system:	450	9
Gallons (000's) used for other system uses:	600	10
Subtotal Estimated Usage:	1,850	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	150	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,523	17
Subtotal of Estimated Losses:	3,673	18
Percentage of water entering distribution system sold:	63%	19
Percentage of unaccounted for water:	23%	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.)	61	22
Date of maximum: 04/16/2009		23
Cause of maximum: FIRE		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	24	25
Date of minimum: 01/16/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	58,440	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	900	35
Outside municipality?	200	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)	
369 MACK STREET	1	106	10	1,000,000	Yes	1
409 ADAM STREET	2	85	10	1,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	BLANK	BLANK		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIR MORSE	LAYNE NW		5
Year Installed	1949	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	200		8
Pump Motor or Standby Engine Mfr	KOHLER	KOHLER		10
Year Installed	2004	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	60		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	80	102	6
Total capacity in gallons (actual)	50,000	50,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5180	0.5180	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14
Footnotes			15

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	0.750	0				0	1
P	D	0.750	0				0	2
M	D	2.000	0				0	3
P	D	2.000	0				0	4
M	D	6.000	34,095				34,095	5
M	D	8.000	3,541				3,541	6
Total Within Municipality			37,636	0	0	0	37,636	
Total Utility			37,636	0	0	0	37,636	

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	170				170	24	1
M	1.000	49				49		2
M	1.250	4				4		3
M	2.000	82				82		4
M	3.000	1				1		5
Total Utility		306	0	0	0	306	24	

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	309	12	12		309	0	*	1
1.000	6				6	0		2
1.250	4				4	0		3
2.000	3				3	0		4
3.000	1				1	0		5
Total:	323	12	12	0	323	0		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.625	231	35	1	0	0	42	309	*	1
1.000	3	1	2	0	0	0	6		2
1.250	0	2	0	2	0	0	4		3
2.000	0	1	1	1	0	0	3		4
3.000	0	0	0	1	0	0	1		5
Total:	234	39	4	4	0	42	323		

METERS

Meters (Page W-21)

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

METERS ARE TESTED PERIODICALLY AND REPLACED IF NECESSARY.

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

SEE ABOVE

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 IF APPLICABLE

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	54				54	2
Total Fire Hydrants	54	0	0	0	54	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	54
Number of distribution system valves end of year:	122
Number of distribution valves operated during year:	61