



3014 (02-05-09)

ANNUAL REPORT

OF

Name: TOWN OF ALGOMA SANITARY DISTRICT #1

Principal Office: 1220 OAKWOOD CIRCLE
OSHKOSH, WI 54904

For the Year Ended: DECEMBER 31, 2008

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 ROSE MRAZ of
(Person responsible for accounts)

TOWN OF ALGOMA SANITARY DISTRICT #1, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2009
(Date)

OFFICE MANAGER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Algoma Sanitary District No. 1
Oshkosh, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Algoma Sanitary District No. 1 Water Utility as of December 31, 2008, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences

Madison, Wisconsin
April 1, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF ALGOMA SANITARY DISTRICT #1

Utility Address: 1220 OAKWOOD CIRCLE
OSHKOSH, WI 54904

When was utility organized? 4/23/2003

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROSE MRAZ

Title: OFFICE MANAGER

Office Address:

1220 OAKWOOD CIRCLE
OSHKOSH, WI 54904

Telephone: (920) 426 - 0335

Fax Number: (920) 426 - 1181

Email Address: rose@algomasd.org

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

Name: JAMIN FRIEDL

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO. LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2507

Fax Number: (608) 249 - 8532

Email Address: jfriedl@virchowkrause.com

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

Name: EARL LAWRENCE

Title: PRESIDNET

Office Address:

1220 OAKWOOD CIRCLE
OSHKOSH, WI 54904

Telephone: (920) 426 - 0335

Fax Number: (920) 426 - 1181

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: JOHN ANDRES

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & CO. LLP

TEN TERRACE COURT
P.O. BOX 53707
MADISON, WI 53707-7398

Telephone: (608) 240 - 2346

Fax Number: (608) 249 - 8532

Email Address: jandres@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 1/1/08 - 12/31/08

Names and titles of utility management including manager or superintendent:

Name: KEVIN MRAZ

Title: UTILITY DIRECTOR

Office Address:

1220 OAKWOOD CIRCLE
OSHKOSH, WI 54904

Telephone: (920) 426 - 0335

Fax Number: (920) 426 - 1181

Email Address:

Name of utility commission/committee: TOWN OF ALGOMA SANITARY DISTRICT COMMISSIONERS

Names of members of utility commission/committee:

MR MICHAEL GELHAR, COMMISSIONER

MR ALEXANDER IRVINE, SECRETARY

MR EARL LAWRENCE, 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: 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)	403,255	366,658	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	351,143	330,686	2
Depreciation Expense (403)	29,489	107,533	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	12,270	11,601	5
Total Operating Expenses	392,902	449,820	
Net Operating Income	10,353	(83,162)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,353	(83,162)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	147	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	309,353	348,388	10
Miscellaneous Nonoperating Income (421)	180,029	395,222	11
Total Other Income	489,529	743,610	
Total Income	499,882	660,448	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	238,551	206,618	13
Total Miscellaneous Income Deductions	238,551	206,618	
Income Before Interest Charges	261,331	453,830	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	373,662	433,565	14
Amortization of Debt Discount and Expense (428)	12,199	4,537	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	385,861	438,102	
Net Income	(124,530)	15,728	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,861,526	9,590,602	20
Balance Transferred from Income (433)	(124,530)	15,728	21
Miscellaneous Credits to Surplus (434)	0	255,196	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)	9,736,996	9,861,526	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	403,255	0	403,255	1
Total (Acct. 400):	403,255	0	403,255	
Operation and Maintenance Expense (401-402):				
Derived	351,143	0	351,143	2
Total (Acct. 401-402):	351,143	0	351,143	
Depreciation Expense (403):				
Derived	29,489	0	29,489	3
Total (Acct. 403):	29,489	0	29,489	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	12,270	0	12,270	5
Total (Acct. 408):	12,270	0	12,270	
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:	10,353	0	10,353	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	147	0	147	8
Total (Acct. 415-416):	147	0	147	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON ASSESSMENTS	237,279	0	237,279	11
INTEREST ON INVESTMENTS	72,074		72,074	12
Total (Acct. 419):	309,353	0	309,353	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		47,409	47,409	13

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
SPECIAL ASSESSMENTS		132,620	132,620	14
Total (Acct. 421):	0	180,029	180,029	
TOTAL OTHER INCOME:	309,500	180,029	489,529	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	0	0	0	15
NONE			0	16
Total (Acct. 425):	0	0	0	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	238,551	238,551	17
NONE			0	18
Total (Acct. 426):	0	238,551	238,551	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	238,551	238,551	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	373,662	0	373,662	19
Total (Acct. 427):	373,662	0	373,662	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT AND ISSUE COSTS	12,199		12,199	20
Total (Acct. 428):	12,199	0	12,199	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	385,861	0	385,861	
NET INCOME:	(66,008)	(58,522)	(124,530)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(2,470,519)	12,332,045	9,861,526	25
Total (Acct. 216):	(2,470,519)	12,332,045	9,861,526	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(66,008)	(58,522)	(124,530)	26
Total (Acct. 433):	(66,008)	(58,522)	(124,530)	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(2,536,527)	12,273,523	9,736,996	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	147				147	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	147	0	0	0	147	

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	403,255	0	0	0	403,255	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	403,255	0	0	0	403,255	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	152,997	0	152,997	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	152,997	0	152,997	

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	3.0	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)	16,546,345	16,015,591	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,117,820	849,820	2
Net Utility Plant	15,428,525	15,165,771	
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)	9,884,435	10,208,918	6
Sinking Funds (125)	554,922	2,884,331	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	10,439,357	13,093,249	
CURRENT AND ACCRUED ASSETS			
Cash (131)	535,913	112,346	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	81,109	55,078	15
Other Accounts Receivable (143)	6,050	243,015	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	602,869	621,545	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	5,998	20,329	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,231,939	1,052,313	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,067	52,266	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	40,067	52,266	
Total Assets and Other Debits	27,139,888	29,363,599	

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)	0	0	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	9,736,996	9,861,526	35
Total Proprietary Capital	9,736,996	9,861,526	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	12,947,883	15,146,250	38
Total Long-Term Debt	12,947,883	15,146,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	51,032	69,177	40
Payables to Municipality (233)	0	320	41
Customer Deposits (235)	1,000	1,000	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	82,707	157,624	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	22,758	17,477	46
Total Current and Accrued Liabilities	157,497	245,598	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	4,297,512	4,110,225	49
Total Deferred Credits	4,297,512	4,110,225	
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	27,139,888	29,363,599	

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	16,015,551	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)	1,429,149	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	14,618,758	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	498,438				8
Total Utility Plant	16,546,345	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)	276,968	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	840,852	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,117,820	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	15,428,525	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)	245,787				245,787	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,489				29,489	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
Reconcile to actual beg. balance	1,692				1,692	12
					0	13
					0	14
					0	15
Total credits	31,181	0	0	0	31,181	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)	276,968	0	0	0	276,968	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)	603,993				603,993	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	238,551				238,551	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	238,551	0	0	0	238,551	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
To reconcile to actual beg. balance	1,692				1,692	21
					0	22
					0	23
					0	24
Total debits	1,692	0	0	0	1,692	25
Balance end of year (111.2)	840,852	0	0	0	840,852	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	0	2
Sewer utility (154)	0	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	0	0

**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)				
BOND ISSUANCE COSTS	12,199	428	40,067	1
Total			40,067	
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	0	1
Changes during year (explain):		2
Balance end of year	0	

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)	
None				0	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)					
SAFE DRINKING WATER PROGRAM - GO NOTES	09/15/2004	04/01/2024	3.50%	1,930,095	2
SAFE DRINKING WATER PROGRAM - GO NOTES	04/12/2006	05/01/2025	2.37%	2,243,040	3
STATE TRUST FUND LOAN	12/01/2005	03/15/2025	5.00%	852,808	4
GENERAL OBLIGATION PROMISSORY NOTES	09/04/2003	05/01/2013	3.75%	2,015,000	5
SAFE DRINKING WATER PROGRAM - GO NOTES	04/14/2004	05/01/2025	2.37%	5,906,940	6
Total for Account 224				12,947,883	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,270	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>12,270</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	11,914	7
PSC Remainder Assessment	356	8
Other (explain):		
NONE		9
Total payments and other debits	<u>12,270</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
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)					
SAFE DRINKING WATER LOAN	24,564	142,261	143,542	23,283	3
STATE TRUST FUND LOAN	102,711	54,531	126,861	30,381	4
GO PROMISSORY NOTE-2003	13,094	76,563	77,063	12,594	5
SAFE DRINKING WATER PROGRAM - GO NOTES	9,260	53,885	54,304	8,841	6
SAFE DRINKING WATER PROGRAM - GO NOTE	7,995	46,422	46,809	7,608	7
Subtotal	157,624	373,662	448,579	82,707	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	157,624	373,662	448,579	82,707	

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 ASSESSMENTS - PHASE 1 (ADJUSTED)	5,024,284	2
SPECIAL ASSESSMENTS - PHASE 2 (ADJUSTED)	3,508,418	3
SPECIAL ASSESSMENTS - PHASE 3 (ADJUSTED)	1,351,733	4
Total (Acct. 124):	9,884,435	
Sinking Funds (125):		
CONSTRUCTION FUNDS	218,711	5
DEBT SERVICE FUNDS	336,211	6
Total (Acct. 125):	554,922	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	81,109	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	81,109	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	5,409	17
INTEREST INCOME RECEIVABLE	641	18
Total (Acct. 143):	6,050	
Receivables from Municipality (145):		
ASSESSMENTS PLACED ON TAX ROLL	597,001	19

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	5,868	20
Total (Acct. 145):	602,869	
Prepayments (165):		
PREPAID INSURANCE	3,225	21
PREPAID SOFTWARE SUPPORT	2,773	22
Total (Acct. 165):	5,998	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	0	29
DEFERRED SPECIAL ASSESSMENTS (ADJUSTED)	4,297,512	30
Total (Acct. 253):	4,297,512	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

145 (Assessments) - Amount represents special assessments, both principal and interest, placed on the tax roll.

143 - Amount invoiced to developer for work performed by the utility that will be reimbursed by the developer.

145 (Due from Sewer) - Amount relates to maintenance of hydrants that was expensed to the sewer utility in prior year instead of water.

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)	1,424,745	0	0	0	1,424,745	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	261,377	0	0	0	261,377	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
Average Net Rate Base	1,163,368	0	0	0	1,163,368	
Net Operating Income	10,353	0	0	0	10,353	8
Net Operating Income as a percent of						
Average Net Rate Base	0.89%	N/A	N/A	N/A	0.89%	

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

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The PSC approved new water rates for the District effective September 19, 2008.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	382,747	348,227	1
Total Sales of Water	382,747	348,227	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	4,800	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	15,708	18,431	5
Total Other Operating Revenues	20,508	18,431	
Total Operating Revenues	403,255	366,658	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,015	1,173	6
Pumping Expenses (620-625)	13,384	12,889	7
Water Treatment Expenses (630-635)	40,691	45,571	8
Transmission and Distribution Expenses (640-655)	27,695	32,965	9
Customer Accounts Expenses (901-906)	27,088	31,132	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	240,270	206,956	12
Total Operation and Maintenance Expenses	351,143	330,686	
Other Operating Expenses			
Depreciation Expense (403)	29,489	107,533	13
Amortization Expense (404-407)		0	14
Taxes (408)	12,270	11,601	15
Total Other Operating Expenses	41,759	119,134	
Total Operating Expenses	392,902	449,820	
NET OPERATING INCOME	10,353	(83,162)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	1	1	2,288	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	1	2,288	
Metered Sales to General Customers (461)				
Residential (461.1)	714	46,911	217,626	5
Commercial (461.2)	11	1,107	4,647	6
Industrial (461.3)				7
Public Authority (461.4)	5	3,500	8,651	8
Total Metered Sales to General Customers (461)	730	51,518	230,924	
Private Fire Protection Service (462)	1		666	9
Public Fire Protection Service (463)	730		148,869	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,462	51,519	382,747	

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)	1
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)	148,869	3
NONE		4
Total Public Fire Protection Service (463)	148,869	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
TOWER RENTAL	4,800	7
Total Rents from Water Property (472)	4,800	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
METER PERMITS, WELL PERMIT AND TAX TITLE LETTERS	5,731	9
SERVICE FEES FROM OMRO SANITARY DISTRICT	9,214	10
MISCELLANEOUS SERVICE REVENUES	763	11
Return on net investment in meters charged to sewer department		12
Other (specify):		
Total Other Water Revenues (474)	15,708	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

474 (Permits) - Amount represents revenues from the sale of well permits and are based on PSC approved rates. This revenue also includes tax search fees.

474 (Service Fees) - Done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	827	334	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	429	516	3
Maintenance of Water Source Plant (605)	759	323	4
Total Source of Supply Expenses	2,015	1,173	
PUMPING EXPENSES			
Operation Labor (620)	128	17	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	13,256	12,728	7
Operation Supplies and Expenses (623)	0	144	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	13,384	12,889	
WATER TREATMENT EXPENSES			
Operation Labor (630)	25,993	26,553	10
Chemicals (631)	8,936	10,098	11
Operation Supplies and Expenses (632)	4,160	7,743	12
Maintenance of Water Treatment Plant (635)	1,602	1,177	13
Total Water Treatment Expenses	40,691	45,571	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	6,828	3,149	14
Operation Supplies and Expenses (641)	1,522	1,743	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,951	1,832	16
Maintenance of Mains (651)	7,004	3,064	17
Maintenance of Services (652)	9,127	5,228	18
Maintenance of Meters (653)	498	1,263	19
Maintenance of Hydrants (654)	(2,410)	15,687	20
Maintenance of Other Plant (655)	2,175	999	21
Total Transmission and Distribution Expenses	27,695	32,965	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,405	1,298	22
Accounting and Collecting Labor (902)	22,728	27,713	23
Supplies and Expenses (903)	2,955	2,121	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	27,088	31,132	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	69,396	64,857	28
Office Supplies and Expenses (921)	15,292	19,857	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	14,744	11,623	31
Property Insurance (924)	2,216	2,007	32
Injuries and Damages (925)	22,836	19,737	33
Employee Pensions and Benefits (926)	54,030	54,206	34
Regulatory Commission Expenses (928)	12,945	450	35
Miscellaneous General Expenses (930)	28,716	19,989	36
Transportation Expenses (933)	8,932	6,114	37
Maintenance of General Plant (935)	11,163	8,116	38
Total Administrative and General Expenses	240,270	206,956	
Total Operation and Maintenance Expenses	351,143	330,686	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

654 - Negative balance due to a credit received by the utility for hydrant painting expenses. In prior year, the district was not satisfied with painting completed by a contractor which lead to the utility re-painting the hydrants. The contractor gave the utility a credit for this expense in 2008.

928 - Increase due a water rate study conducted during the year. No such expense occurred in prior year.

930 - Increase relates to asphalt patching which was not experienced in prior year.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		11,914	11,384	3
PSC Remainder Assessment		356	217	4
Other (specify): NONE			0	5
Total tax expense		12,270	11,601	

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)	9,663			7,003	16,666	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)	44,851				44,851	8
Supply Mains (316)	0	0			0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	54,514	0	0	7,003	61,517	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	88,090			(1)	88,089	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	16,482				16,482	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	104,572	0	0	(1)	104,571	
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)	57,734				57,734	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	57,734	0	0	0	57,734	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	7,004			(7,004)	0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	67,144				67,144	24
Transmission and Distribution Mains (343)	730,784	1,221			732,005	25
Services (345)	182,165				182,165	26
Meters (346)	114,095	2,622		(3,328)	113,389	27
Hydrants (348)	74,983				74,983	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	1,176,175	3,843	0	(10,332)	1,169,686	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,208	2,795			4,003	32
Computer Equipment (391.1)	1,990			9	1,999	33
Transportation Equipment (392)	2,662	4,400			7,062	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	12,964			1,090	14,054	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	8,523	1,090		(1,090)	8,523	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	27,347	8,285	0	9	35,641	
Total utility plant in service directly assignable	1,420,342	12,128	0	(3,321)	1,429,149	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,420,342	12,128	0	(3,321)	1,429,149	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

310 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

321 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

340 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

346 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

391.1 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

397.1 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

316 - The utility purchased equipment for flushing mains during the year.

343 - Amount relates to a miscellaneous invoice received from a contractor for services related to a project that was capitalized in the prior year.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

346 - Purchased additional meters to replenish on hand amount.

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)	68,876				68,876	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)	499,391				499,391	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	568,267	0	0	0	568,267	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	980,520				980,520	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	175,286				175,286	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,155,806	0	0	0	1,155,806	
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)	642,841				642,841	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	642,841	0	0	0	642,841	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	77,988				77,988	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	747,618				747,618	24
Transmission and Distribution Mains (343)	8,108,493	259,868		1	8,368,362	25
Services (345)	2,011,124	71,034		1	2,082,159	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)	834,897	25,897		1	860,795	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	11,780,120	356,799	0	3	12,136,922	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	13,449			1	13,450	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	29,635			1	29,636	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	10,285			1	10,286	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	61,551			(1)	61,550	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	114,920	0	0	2	114,922	
Total utility plant in service directly assignable	14,261,954	356,799	0	5	14,618,758	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	14,261,954	356,799	0	5	14,618,758	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

343 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

345 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

348 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

391 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

392 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

394 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

397 - Changes to these accounts are due to the split between utility financed plant and contributed plant due to prior year deferred special assessments. PSC approval of these adjustments was received on August 7, 2008.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

345 - Amount represents transfers from construction in progress during the year for the Bellhaven and Ormand Beach projects which went into service during the year.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

343 - \$206,277 - transfer from construction in progress for the Bellhaven project that went into service during the year. Remaining \$9,693 relates to mains for the Ormand Beach project that were originally recorded as services.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

348 - Addition relates to amounts transferred from construction in progress for the completion of the Bellhaven project during 2008.

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			4,500	4,500	1
February			4,456	4,456	2
March			3,873	3,873	3
April			3,778	3,778	4
May			5,356	5,356	5
June			5,557	5,557	6
July			6,448	6,448	7
August			8,157	8,157	8
September			6,596	6,596	9
October			5,107	5,107	10
November			4,961	4,961	11
December			6,073	6,073	12
Total annual pumpage	0	0	64,862	64,862	

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):	64,862	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	64,862	3
Less: Gallons (000's) sold:	51,519	4
Gallons (000's) entering distribution system but not sold:	13,343	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,622	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	3,622	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	9,721	17
Subtotal of Estimated Losses:	9,721	18
Percentage of water entering distribution system sold:	79%	19
Percentage of unaccounted for water:	15%	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.)	441	22
Date of maximum: 12/08/2008		23
Cause of maximum: Routine flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 07/22/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	118,264	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:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 THACKERY ROAD	SA191	673	12	540,000	Yes	1
WELL #2 ADDIE PARKWAY	SA192	655	12	100,000	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	WELL #1	WELL #2		1
Location	280 THACKERY DRIVE	1505 ADDIE PARKWAY		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULDS PUMPS	GOULDS		5
Year Installed	2000	2005		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	375	500		8
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS		9
Year Installed	2003	2005		10
Type	NATURAL GAS	NATURAL GAS		11
Horsepower	40	40		12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2004		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	141		6
Total capacity in gallons (actual)	400,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	33,368	1,173			34,541	1
M	D	8.000	53,654	2,033			55,687	2
M	D	12.000	41,122				41,122	3
Total Within Municipality			128,144	3,206	0	0	131,350	
Total Utility			128,144	3,206	0	0	131,350	

WATER MAINS

Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All main additions added during the year were financed by both the District and contributions.

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	1.000	1,146				1,146		1
M	1.250	2				2		2
M	1.500	465	34			499		3
M	2.000	23				23		4
Total Utility		1,636	34	0	0	1,670	0	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
Services are financed through developer contributions and the use of special assessments.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.
All utility owned services were in use at December 31, 2008.

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	753		0	(8)	745	48	1
0.750	42	6		(1)	47	0	2
1.000	14	4			18	0	3
1.500	2				2	0	4
2.000	1				1	0	5
3.000	1				1	0	6
6.000	3				3	0	7
Total:	816	10	0	(9)	817	48	

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	674	7	0	3	0	61	745	1
0.750	35	2	0	0	0	10	47	2
1.000	10	2	0	1	0	5	18	3
1.500	1	0	0	1	0	0	2	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	0	1	0	1	6
6.000	0	0	0	0	3	0	3	7
Total:	720	12	0	5	4	76	817	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Meters were adjusted to arrive at the actual number of meters on hand at December 31, 2008.

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

The District intends to test all meters 1" or smaller at least once every 10 years and replace every 20 years. Due to the age of the District's meters, a minimal amount of meters were tested during 2008.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	280	7			287	2
Total Fire Hydrants	281	7	0	0	288	
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:	288
Number of distribution system valves end of year:	267
Number of distribution valves operated during year:	261