



3015 (02-05-09)

ANNUAL REPORT

OF

Name: TOWN OF OMRO SANITARY DISTRICT NO. 1

Principal Office: 5410 EAST REIGHMOOR ROAD
OMRO, WI 54963

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF OMRO SANITARY DISTRICT NO. 1

Utility Address: 5410 EAST REIGHMOOR ROAD
OMRO, WI 54963

When was utility organized? 10/27/2004

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETTY REIMER

Title: PRESIDENT

Office Address:

4205A RIVERMOOR ROAD
OMRO, WI 54963

Telephone: (920) 685 - 5232

Fax Number: (920) 685 - 0226

Email Address: bettyreimer@charter.net

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: kkerber@kerberrose.com

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

Name: BETTY REIMER

Title: PRESIDENT

Office Address:

4205A RIVERMOOR ROAD
OMRO, WI 54963

Telephone: (920) 685 - 5232

Fax Number: (920) 685 - 6662

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: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: kkerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/22/2009

Period covered by most recent audit: DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: STEVEN FOLSKE

Title: DISTRICT OPERATOR

Office Address:

4205A RIVERMOOR ROAD
OMRO, WI 54963

Telephone: (920) 410 - 4119

Fax Number: (920) 685 - 0226

Email Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

CHAD HAYES, COMMISSIONER-DISTRICT SEC
BETTY REIMER, PRESIDENT
LARRY SCHMICK, COMMISSIONER-DISTRICT TREAS

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)? YES

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

Firm Name: ALGOMA SANITARY DISTRICT
1220 OAKWOOD CIRCLE
OSHKOSH, WI 54904

Contact Person: KEVIN MRAZ

Title: UTILITY MANAGER

Telephone: (920) 426 - 0335

Fax Number: (920) 426 - 1181

Email Address: kevein@algomasd.org

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2222

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

They provide water to the district as well as maintenance, meter reading and bill preparation. The contract does not have an expiration date but, Omro has to notify Algoma in a year in advance if they want to cancel any services.

Identification and Ownership - Contacts (Page iv)

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

A new utility clerk will be in place for a portion of 2009.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	53,310	47,950	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	44,203	49,595	2
Depreciation Expense (403)	130	127	3
Amortization Expense (404-407)	0		4
Taxes (408)	386	411	5
Total Operating Expenses	44,719	50,133	
Net Operating Income	8,591	(2,183)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,591	(2,183)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	182,983	81,816	10
Miscellaneous Nonoperating Income (421)	24,441	0	11
Total Other Income	207,424	81,816	
Total Income	216,015	79,633	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	37,550	36,260	13
Total Miscellaneous Income Deductions	37,550	36,260	
Income Before Interest Charges	178,465	43,373	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	199,563	108,018	14
Amortization of Debt Discount and Expense (428)	11,593	10,764	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	211,156	118,782	
Net Income	(32,691)	(75,409)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,259,735	1,335,144	20
Balance Transferred from Income (433)	(32,691)	(75,409)	21
Miscellaneous Credits to Surplus (434)	5,879,630	0	22
Miscellaneous Debits to Surplus--Debit (435)	53,650	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)	7,053,024	1,259,735	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

The PSC report is being modified to include the accounts of the sewer utility because separate cash accounts are not currently being maintained. The District determined it was more appropriate to report based on the method on which they maintain their internal records.

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	53,310	0	53,310	1
Total (Acct. 400):	53,310	0	53,310	
Operation and Maintenance Expense (401-402):				
Derived	44,203	0	44,203	2
Total (Acct. 401-402):	44,203	0	44,203	
Depreciation Expense (403):				
Derived	130	0	130	3
Total (Acct. 403):	130	0	130	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	386	0	386	5
Total (Acct. 408):	386	0	386	
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:	8,591	0	8,591	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME ON INVESTMENTS AND SPECIAL ASSESSMEI	182,983		182,983	11
Total (Acct. 419):	182,983	0	182,983	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONREGULATED SEWER UTILITY	(214,194)	0	(214,194)	13
SPECIAL ASSESSMENTS	0	152,890	152,890	14
CONNECTION FEES	0	20,800	20,800	15

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
TAX LEVY	64,945		64,945	16
Total (Acct. 421):	(149,249)	173,690	24,441	
TOTAL OTHER INCOME:	33,734	173,690	207,424	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	0	0	0	17
NONE			0	18
Total (Acct. 425):	0	0	0	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	37,550	37,550	19
NONE			0	20
Total (Acct. 426):	0	37,550	37,550	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	37,550	37,550	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	199,563	0	199,563	21
Total (Acct. 427):	199,563	0	199,563	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS - SEWER	5,693	0	5,693	22
AMORTIZATION OF DEBT ISSUANCE COSTS - WATER	5,900		5,900	23
Total (Acct. 428):	11,593	0	11,593	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	24
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	25
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	26
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	27
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	211,156	0	211,156	
NET INCOME:	(168,831)	136,140	(32,691)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(113,939)	1,373,674	1,259,735	28
Total (Acct. 216):	(113,939)	1,373,674	1,259,735	

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				
Balance Transferred from Income (433):				
Derived	(168,831)	136,140	(32,691)	29
Total (Acct. 433):	(168,831)	136,140	(32,691)	
Miscellaneous Credits to Surplus (434):				
RECORD PRIOR INCOME FROM SEWER OPERATIONS AND BALA	5,825,980	0	5,825,980	30
SPECIAL ASSESSMENTS AND CONNECTION FEES NOT RECOR		53,650	53,650	31
Total (Acct. 434):	5,825,980	53,650	5,879,630	
Miscellaneous Debits to Surplus--Debit (435):				
SPECIAL ASSESSMENTS AND CONNECTION FEES NOT RECOR	53,650		53,650	32
Total (Acct. 435)--Debit:	53,650	0	53,650	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	34
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,489,560	1,563,464	7,053,024	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

On the 2007 PSC report, special assessments and connection fees charged to customers were applied to the utility financed determination of income instead of the contributed. This amount reflects a reclassification of those dollars.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

On the 2007 PSC report, special assessments and connection fees charged to customers were applied to the utility financed determination of income instead of the contributed. This amount reflects a reclassification of those dollars.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	53,310	0	0	0	53,310	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	53,310	0	0	0	53,310	

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)	2,729,743	2,567,928	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	145,875	108,195	2
Net Utility Plant	2,583,868	2,459,733	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,405,195	6,398,831	* 3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,004,210	898,432	* 4
Net Nonutility Property	5,400,985	5,500,399	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,712,211	2,966,391	6
Sinking Funds (125)	523,915	288,606	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	663,620	843,546	9
Total Other Property and Investments	9,300,731	9,598,942	
CURRENT AND ACCRUED ASSETS			
Cash (131)	176,925	198,820	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)	4,294	2,733	15
Other Accounts Receivable (143)	56,092	66,926	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	225,590	234,816	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)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	462,901	503,295	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,277	57,177	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	20,799	29
Clearing Accounts (184)	0	(8,658,282)	* 30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	70,679	85,040	32
Total Deferred Debits	121,956	(8,495,266)	
Total Assets and Other Debits	12,469,456	4,066,704	

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)		5,825,980	* 34
Unappropriated Earned Surplus (216)	7,053,024	1,259,735	35
Total Proprietary Capital	7,053,024	7,085,715	
LONG-TERM DEBT			
Bonds (221)	5,185,201	5,402,864	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	5,185,201	5,402,864	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	70,670	48,690	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		5,000	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	76,661	85,676	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	83,900	97,041	46
Total Current and Accrued Liabilities	231,231	236,407	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	0	0	49
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)		(8,658,282)	* 53
Total Operating Reserves	0	(8,658,282)	
Total Liabilities and Other Credits	12,469,456	4,066,704	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

The balance sheet has been adjusted for 2007 to reflect its reconciliation to the balance sheet maintained by the District. The District does not keep a separate balance sheet for the water utility vs. the sewer utility.

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	2,568,028	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)	5,160	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,704,610	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	19,973				6
Construction Work in Progress (107)					7
Total Utility Plant	2,729,743	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)	381	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	145,494	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	145,875	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	2,583,868	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)	251				251	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130				130	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	130	0	0	0	130	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)	381	0	0	0	381	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)	107,944				107,944	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	37,550				37,550	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	37,550	0	0	0	37,550	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)	145,494	0	0	0	145,494	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	6,398,831	6,451	87	6,405,195	1
NONE	0			0	2
Total Nonutility Property (121)	6,398,831	6,451	87	6,405,195	
Less accum. prov. depr. & amort. (122)	898,432	105,865	87	1,004,210	3
Net Nonutility Property	5,500,399	(99,414)	0	5,400,985	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	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)		2
Sewer utility (154)		3
Heating utility (154)		4
Gas utility (154)		5
Merchandise (155)		6
Other materials & supplies (156)		7
Stores expense (163)		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)				
DEBT ISSUANCE COSTS	5,900	428	51,277	1
Total			51,277	
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):		
NONE		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)	
2004 BANS	08/01/2004	08/01/2009	3.50%	705,670	1
2004 SPECIAL ASSESSMENT B BONDS	08/01/2004	08/01/2025	3.08%	655,265	2
2007 REFUNDING BONDS	02/27/2007	02/01/2027	4.28%	1,186,000	3
DEBT ALLOCATED TO SEWER	01/01/2008	01/01/2028	3.50%	2,638,266	4
Total Bonds (Account 221):				5,185,201	

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)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	386	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	386	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	342	7
PSC Remainder Assessment	44	8
Other (explain):		
NONE		9
Total payments and other debits	386	
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)					
INTEREST ON DEBT ALLOCATED TO SEWER	44,624	92,669	101,200	36,093	1
2004 BANS	8,440	50,533	50,533	8,440	2
2004 B BONDS	11,136	31,663	32,147	10,652	3
2007 REFUNDING BONDS	21,476	24,698	24,698	21,476	4
Subtotal	85,676	199,563	208,578	76,661	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	85,676	199,563	208,578	76,661	

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 INVESTMENTS	2,712,211	2
Total (Acct. 124):	2,712,211	
Sinking Funds (125):		
NONE	523,915	3
Total (Acct. 125):	523,915	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE AND REPLACEMENT FUNDS	663,620	5
Total (Acct. 128):	663,620	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,294	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	4,294	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	49,795	12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCRUED INTEREST RECEIVABLE	6,297	14
Total (Acct. 143):	56,092	
Receivables from Municipality (145):		
DUE FOR CURRENT YEAR SPECIAL ASSESSMENTS AND TAX LEVY	225,590	15
Total (Acct. 145):	225,590	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEBT ISSUANCE COSTS RELATED TO SEWER UTILITY	38,179	21
OMRO CAPACITY CHARGE FOR SEWER SYSTEM	32,500	22
Total (Acct. 186):	70,679	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	0	24
NONE		25
Total (Acct. 253):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

These amounts relate to costs which are being amortized related to the sewer utility. The sewer utility is not regulated and prior authorization by the PSC is not required.

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.

Descriptions provided are adequate.

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)	4,070	0	0	0	4,070	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	316	0	0	0	316	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
Average Net Rate Base	3,754	0	0	0	3,754	
Net Operating Income	8,591	0	0	0	8,591	8
Net Operating Income as a percent of						
Average Net Rate Base	228.85%	N/A	N/A	N/A	228.85%	

**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 District will complete an application in increase of water rates with the Public Service Commission during 2009.

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)	48,501	47,240	1
Total Sales of Water	48,501	47,240	
Other Operating Revenues			
Forfeited Discounts (470)	152	113	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	4,657	597	5
Total Other Operating Revenues	4,809	710	
Total Operating Revenues	53,310	47,950	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	30,856	26,473	6
General Operating Expenses (680-691)	13,347	23,122	7
Total Operation and Maintenance Expenses	44,203	49,595	
Other Operating Expenses			
Depreciation Expense (403)	130	127	8
Amortization Expense (404-407)			9
Taxes (408)	386	411	10
Total Other Operating Expenses	516	538	
Total Operating Expenses	44,719	50,133	
NET OPERATING INCOME	8,591	(2,183)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	41	1,997	16,405	5
Commercial (461.2)				6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	41	1,997	16,405	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		32,096	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	42	1,997	48,501	

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)	32,096	3
NONE		4
Total Public Fire Protection Service (463)	32,096	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	152	6
Other (specify):		
Total Forfeited Discounts (470)	152	
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):		
MISCELLANEOUS	807	9
PERMIT FEES	3,850	10
Return on net investment in meters charged to sewer department		11
Other (specify):		
Total Other Water Revenues (474)	4,657	

OTHER OPERATING REVENUES (WATER)

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

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

The amount charged to customers for the permit fee for connection to the system is reflected as permit fees in account 474.

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)	3,495	2,901	1
Purchased Water (610)	24,191	21,130	2
Fuel or Power Purchased for Pumping (620)		0	3
Chemicals (630)		0	4
Supplies and Expenses (640)	634	2,280	5
Repairs of Water Plant (650)	2,445	97	6
Transportation Expenses (660)	91	65	7
Total Plant Operation and Maintenance Expenses	30,856	26,473	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,650	2,989	8
Office Supplies and Expenses (681)	1,201	1,886	9
Outside Services Employed (682)	7,980	17,542	10
Insurance Expense (684)	516	464	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		70	13
Miscellaneous General Expenses (689)		171	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	13,347	23,122	
Total Operation and Maintenance Expenses	44,203	49,595	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

All water is purchased, therefore, the utility does not incur fuel or power purchased costs for pumping.

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.

Account 650 - Repairs of water plant - During 2008, the District experience main and service breaks which resulted in increased maintenance costs for the year.

Account 682 - Outside Services Employed - The Distrit changed auditors which resulted in lower audit fees being paid in 2007 versus 2008. Also no new projects were started so there were no engineering fees incurred.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security	BASED ON WAGES	342	323	3
PSC Remainder Assessment	INVOICE FROM PSC	44	88	4
Other (specify): NONE			0	5
Total tax expense		386	411	

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)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	0				0	25
Services (345)	0				0	26
Meters (346)	2,980	2,180			5,160	27
Hydrants (348)	0				0	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	2,980	2,180	0	0	5,160	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,980	2,180	0	0	5,160	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,980	2,180	0	0	5,160	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,787,686	108,324			1,896,010	25
Services (345)	311,833	22,814			334,647	26
Meters (346)	64,550				64,550	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)	381,006	28,397			409,403	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,545,075	159,535	0	0	2,704,610	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,545,075	159,535	0	0	2,704,610	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,545,075	159,535	0	0	2,704,610	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	547			547	3
April				0	4
May				0	5
June	738			738	6
July				0	7
August				0	8
September	1,184			1,184	9
October				0	10
November				0	11
December	1,356			1,356	12
Total annual pumpage	3,825	0	0	3,825	

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):	3,825	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	3,825	3
Less: Gallons (000's) sold:	1,997	4
Gallons (000's) entering distribution system but not sold:	1,828	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	600	7
Gallons (000's) used for fire protection:	150	8
Gallons (000's) used to prevent freezing of distribution system:	62	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	812	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	200	13
Gallons (000's) lost due to service leaks or breaks:	80	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	686	17
Subtotal of Estimated Losses:	1,016	18
Percentage of water entering distribution system sold:	52%	19
Percentage of unaccounted for water:	18%	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.)	225	22
Date of maximum: 12/15/2008		23
Cause of maximum: Flushing complete system for water quality		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	3	25
Date of minimum: 01/01/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	27
If water is purchased:		28
Vendor Name: ALGOMA SANITARY DISTRICT		29
Point of Delivery: TOWN OF ALGOMA AND TOWN OF OMRO BORDER		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	140	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

1

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

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	NONE			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	8.000	28,473	2,583			31,056	1
P	D	12.000	4,046				4,046	2
Total Within Municipality			32,519	2,583	0	0	35,102	
M	D	8.000	941				941	3
Total Outside of Municipality			941	0	0	0	941	
Total Utility			33,460	2,583	0	0	36,043	

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.

The additions were financed through special assessments which were levied on the property owners who benefited from the addition.

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	230	17			247	43
Total Utility		230	17	0	0	247	43

1

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.

The new services were financed by special assessments being levied on the user which benefited from the service installation.

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	42	4			46	0	1
0.750	0	3			3		2
Total:	42	7	0	0	49	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	46	0	0	0	0	0	46	1
0.750	3						3	2
Total:	49	0	0	0	0	0	49	

METERS

Meters (Page W-21)

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

The District does not test meters, instead it will replace all meters on an as needed basis but in no case will the replacement period exceed 20 years.

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

All meters will be replaced within a 20 year period based on date of installation.

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 - all are tested at least once every two years.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	85	5		6	96	2
Total Fire Hydrants	85	5	0	6	96	
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:	91
Number of distribution system valves end of year:	5
Number of distribution valves operated during year:	5

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

The District verified the number of hydrants in place compared to the PSC report and it was discovered that an adjustment was necessary.
