



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, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I BETTY REIMER of
(Person responsible for accounts)

TOWN OF OMRO SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 05/20/2010
(Date)

PRESIDENT
(Title)

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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: karen.kerber@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 - 0226

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 - 4246

Email Address: karen.kerber@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
3477 MILLER DRIVE
OSHKOSH, WI 54904

Contact Person: KEVIN MRAZ

Title: UTILITY MANAGER

Telephone: (920) 426 - 0335

Fax Number: (920) 426 - 1181

Email Address: kevin@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.

There was a new utility clerk in place for a portion of 2009.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	55,160	53,310	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	52,233	44,203	2
Depreciation Expense (403)	5,966	130	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	567	386	5
Total Operating Expenses	58,766	44,719	
Net Operating Income	(3,606)	8,591	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,606)	8,591	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	152,819	182,983	10
Miscellaneous Nonoperating Income (421)	(111,577)	24,441	11
Total Other Income	41,242	207,424	
Total Income	37,636	216,015	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	33,034	37,550	13
Total Miscellaneous Income Deductions	33,034	37,550	
Income Before Interest Charges	4,602	178,465	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	197,210	199,563	14
Amortization of Debt Discount and Expense (428)	6,859	11,593	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	204,069	211,156	
Net Income	(199,467)	(32,691)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,053,024	1,259,735	20
Balance Transferred from Income (433)	(199,467)	(32,691)	21
Miscellaneous Credits to Surplus (434)	0	5,879,630	22
Miscellaneous Debits to Surplus--Debit (435)	0	53,650	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)	6,853,557	7,053,024	

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	55,160	0	55,160	1
Total (Acct. 400):	55,160	0	55,160	
Operation and Maintenance Expense (401-402):				
Derived	52,233	0	52,233	2
Total (Acct. 401-402):	52,233	0	52,233	
Depreciation Expense (403):				
Derived	5,966	0	5,966	3
Total (Acct. 403):	5,966	0	5,966	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	567	0	567	5
Total (Acct. 408):	567	0	567	
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:	(3,606)	0	(3,606)	
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 ON SPECIAL INVESTMENTS	132,927	0	132,927	11
INTEREST ON INVESTMENTS	19,892		19,892	12
Total (Acct. 419):	152,819	0	152,819	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
CONNECTION FEES	6,132	0	6,132	14
SPECIAL ASSESSMENTS	0	5,750	5,750	15
TAX LEVY	51,804	0	51,804	16

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):				
NONREGULATED SEWER UTILITY	(175,263)		(175,263)	17
Total (Acct. 421):	(117,327)	5,750	(111,577)	
TOTAL OTHER INCOME:	35,492	5,750	41,242	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	0	0	0	18
NONE			0	19
Total (Acct. 425):	0	0	0	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	33,034	33,034	20
NONE			0	21
Total (Acct. 426):	0	33,034	33,034	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	33,034	33,034	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	197,210	0	197,210	22
Total (Acct. 427):	197,210	0	197,210	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	6,859		6,859	23
Total (Acct. 428):	6,859	0	6,859	
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:	204,069	0	204,069	
NET INCOME:	(172,183)	(27,284)	(199,467)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,489,560	1,563,464	7,053,024	28
Total (Acct. 216):	5,489,560	1,563,464	7,053,024	

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	(172,183)	(27,284)	(199,467)	29
Total (Acct. 433):	(172,183)	(27,284)	(199,467)	
Miscellaneous Credits to Surplus (434):				
NONE			0	30
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
ADJUSTMENT FOR 2008 CONTRIBUTED CAPITAL	(19,370)	19,370	0	31
ADJUSTMENT FOR 2005 CONTRIBUTED CAPITAL	(86,431)	86,431	0	32
ADJUSTMENT FOR 2004 CONTRIBUTED CAPITAL	918,204	(918,204)	0	33
Total (Acct. 435)--Debit:	812,403	(812,403)	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	34
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	35
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,504,974	2,348,583	6,853,557	

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	55,160	0	0	0	55,160	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	55,160	0	0	0	55,160	

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)	2,773,054	2,729,743	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	184,875	145,875	2
Net Utility Plant	2,588,179	2,583,868	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,404,567	6,405,195	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,105,148	1,004,210	4
Net Nonutility Property	5,299,419	5,400,985	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,103,605	2,712,211	6
Sinking Funds (125)	122,325	523,915	7
Depreciation Fund (126)	82,362	0	8
Other Special Funds (128)	768,219	663,620	9
Total Other Property and Investments	8,375,930	9,300,731	
CURRENT AND ACCRUED ASSETS			
Cash (131)	154,163	176,925	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	5,163	4,294	15
Other Accounts Receivable (143)	65,932	56,092	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	533,700	225,590	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)	400	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	759,358	462,901	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	112,550	51,277	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	23,833	70,679	32
Total Deferred Debits	136,383	121,956	
Total Assets and Other Debits	11,859,850	12,469,456	

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)	6,853,557	7,053,024	35
Total Proprietary Capital	6,853,557	7,053,024	
LONG-TERM DEBT			
Bonds (221)	4,727,306	5,185,201	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	4,727,306	5,185,201	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	97,933	70,670	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	75,654	76,661	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	105,400	83,900	46
Total Current and Accrued Liabilities	278,987	231,231	
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)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,859,850	12,469,456	

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	2,729,743	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)	308,865	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,444,216	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)	0				7
Total Utility Plant	2,773,054	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)	26,535	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	158,340	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	184,875	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	2,588,179	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)	381				381	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,966				5,966	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
Reclassified 2005 meter additions	12,988				12,988	12
Reclassified Mains	7,200				7,200	13
					0	14
					0	15
Total credits	26,154	0	0	0	26,154	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)	26,535	0	0	0	26,535	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)	145,494				145,494	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	33,034				33,034	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	33,034	0	0	0	33,034	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Reclassify to Utility Financed	20,188				20,188	21
					0	22
					0	23
					0	24
Total debits	20,188	0	0	0	20,188	25
Balance end of year (111.2)	158,340	0	0	0	158,340	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	6,405,195	4,442	5,070	6,404,567	1
NONE	0			0	2
Total Nonutility Property (121)	6,405,195	4,442	5,070	6,404,567	
Less accum. prov. depr. & amort. (122)	1,004,210	106,008	5,070	1,105,148	3
Net Nonutility Property	5,400,985	(101,566)	0	5,299,419	

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	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)		0
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
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)				
2009 G.O. OBLIGATION	1,199	428	11,875	1
DEBT ISSUANCE COSTS	5,660	428	100,675	2
Total			112,550	
Unamortized premium on debt (251)				
NONE				3
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	<u><u>0</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SPECIAL ASSESSMENT B BONDS	08/01/2004	08/01/2025	3.07%	616,720	1
2007 REFUNDING BONDS	02/27/2007	02/01/2027	4.28%	1,186,000	2
DEBT ALLOCATED TO SEWER	01/01/2008	01/01/2028	3.50%	2,361,236	3
2009 BONDS	02/10/2009	08/01/2028	4.08%	563,350	4
Total Bonds (Account 221):				4,727,306	

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	567	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	567	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	530	7
PSC Remainder Assessment	37	8
Other (explain):		
NONE		9
Total payments and other debits	567	
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)					
2004 BANS	8,440	3,909	12,349	0	1
2004 B BONDS	10,652	30,237	30,720	10,169	2
2007 REFUNDING BONDS	21,476	50,533	50,533	21,476	3
2009 G.O. DEBT		19,553	10,320	9,233	4
INTEREST ON DEBT ALLOCATED TO SEWER	36,093	92,978	94,295	34,776	5
Subtotal	76,661	197,210	198,217	75,654	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	76,661	197,210	198,217	75,654	

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 RECEIVABLE	2,103,605	2
Total (Acct. 124):	2,103,605	
Sinking Funds (125):		
NONE	122,325	3
Total (Acct. 125):	122,325	
Depreciation Fund (126):		
NONE	82,362	4
Total (Acct. 126):	82,362	
Other Special Funds (128):		
REDEMPTION ACCOUNT	408,947	5
REDEMPTION ACCOUNT	359,272	6
Total (Acct. 128):	768,219	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,163	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	5,163	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	59,167	13
Merchandising, jobbing and contract work		14
Other (specify):		
ACCRUED INTEREST RECEIVABLE	6,765	15
Total (Acct. 143):	65,932	
Receivables from Municipality (145):		
DUE FOR CURRENT YEAR SPECIAL ASSESSMENTS AND TAX LEVY	533,700	16
Total (Acct. 145):	533,700	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID RENT	400	17
Total (Acct. 165):	400	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED CITY OF OMRO CAPACITY CHARGE	23,833	22
Total (Acct. 186):	23,833	
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.
Charges relate to sewer utility and no prior authorization was 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.

Done

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	157,012	0	0	0	157,012	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	13,458	0	0	0	13,458	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
Average Net Rate Base	143,554	0	0	0	143,554	
Net Operating Income	(3,606)	0	0	0	(3,606)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.51%	N/A	N/A	N/A	-2.51%	

**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.

The Utility applied for a rate increase which should be effective during 2010.

5. Obligations incurred or assumed, excluding commercial paper.

Refinanced a revenue bond with a General Obligation Refunding Bond.

6. Formal proceedings with the Public Service Commission.

An application for a rate increase has been filed with the PSC.

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)	54,473	48,501	1
Total Sales of Water	54,473	48,501	
Other Operating Revenues			
Forfeited Discounts (470)	687	152	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	0	4,657	5
Total Other Operating Revenues	687	4,809	
Total Operating Revenues	55,160	53,310	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	36,669	30,856	6
General Operating Expenses (680-691)	15,564	13,347	7
Total Operation and Maintenance Expenses	52,233	44,203	
Other Operating Expenses			
Depreciation Expense (403)	5,966	130	8
Amortization Expense (404-407)		0	9
Taxes (408)	567	386	10
Total Other Operating Expenses	6,533	516	
Total Operating Expenses	58,766	44,719	
NET OPERATING INCOME	(3,606)	8,591	

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)	54	2,839	22,377	5
Commercial (461.2)				6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	54	2,839	22,377	
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	55	2,839	54,473	

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		<u><u>0</u></u>	<u><u>0</u></u>	

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	687	6
Other (specify):		
Total Forfeited Discounts (470)	687	
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):		
NONE		9
Return on net investment in meters charged to sewer department		10
Other (specify):		
Total Other Water Revenues (474)	0	

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)	3,400	3,495	1
Purchased Water (610)	27,832	24,191	2
Fuel or Power Purchased for Pumping (620)		0	3
Chemicals (630)		0	4
Supplies and Expenses (640)	1,809	634	5
Repairs of Water Plant (650)	3,624	2,445	6
Transportation Expenses (660)	4	91	7
Total Plant Operation and Maintenance Expenses	36,669	30,856	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,061	3,650	8
Office Supplies and Expenses (681)	1,427	1,201	9
Outside Services Employed (682)	8,941	7,980	10
Insurance Expense (684)	613	516	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	522	0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	15,564	13,347	
Total Operation and Maintenance Expenses	52,233	44,203	

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 there is no cost for pumping or related kWh used.

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	530	342	3
PSC Remainder Assessment	BASED ON INVOICE	37	44	4
Other (specify): NONE			0	5
Total tax expense		567	386	

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	28,858		195,964	224,822	25
Services (345)	0	6,077			6,077	26
Meters (346)	5,160	810		64,430	70,400	27
Hydrants (348)	0	7,566			7,566	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	5,160	43,311	0	260,394	308,865	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	5,160	43,311	0	260,394	308,865	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,160	43,311	0	260,394	308,865	

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.

Account 346 - Meters

The adjustment of \$64,430 was made to correct the 2004 PSC report to agree to the audited financial statements. The original contributed plant was over stated and the meters should have been recorded as utility financed. This adjustment was agreed to by the PSC.

Account 343 - Transmission and Distribution Mains

The adjustment reflects \$118,719 related to the recording of 2004 additions. This amount was reflected as contributed plant when in fact it should have been utility financed. For 2006, \$51,230 was recorded as contributed plant when in fact it should have been utility financed. For 2008, \$26,015 should have been utility financed and was inadvertently recorded as utility financed. The total adjustment of \$195,964 was agreed to by the PSC.

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

Additional costs related to the resurfacing the road and completing the restoration of the area affected were incurred in 2009 and capitalized.

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

Additional costs related to the resurfacing the road and completing the restoration of the area affected were incurred in 2009 and capitalized.

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.

Additional costs related to the resurfacing the road and completing the restoration of the area affected were incurred in 2009 and capitalized.

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)	1,896,010			(195,964)	1,700,046	25
Services (345)	334,647				334,647	26
Meters (346)	64,550			(64,430)	120	27
Hydrants (348)	409,403				409,403	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,704,610	0	0	(260,394)	2,444,216	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,704,610	0	0	(260,394)	2,444,216	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,704,610	0	0	(260,394)	2,444,216	

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.

Account 346 - Meters

The adjustment of \$64,430 was made to correct the 2004 PSC report to agree to the audited financial statements. The original contributed plant was over stated and the meters should have been recorded as utility financed. This adjustment was agreed to by the PSC.

Account 343 - Transmission and Distribution Mains

The adjustment reflects \$118,719 related to the recording of 2004 additions. This amount was reflected as contributed plant when in fact it should have been utility financed. For 2006, \$51,230 was recorded as contributed plant when in fact it should have been utility financed. For 2008, \$26,015 should have been utility financed and was inadvertently recorded as utility financed. The total adjustment of \$195,964 was agreed to by the PSC.

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	436			436	3
April				0	4
May				0	5
June	906			906	6
July				0	7
August				0	8
September	1,134			1,134	9
October				0	10
November				0	11
December	563			563	12
Total annual pumpage	3,039	0	0	3,039	

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):	3,039	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	3,039	3
Less: Gallons (000's) sold:	2,839	4
Gallons (000's) entering distribution system but not sold:	200	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		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:	0	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:	200	17
Subtotal of Estimated Losses:	200	18
Percentage of water entering distribution system sold:	93%	19
Percentage of unaccounted for water:	7%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		22
Date of maximum:		23
Cause of maximum:		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		25
Date of minimum:		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? 10000%		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?		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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	8.000	31,056				31,056	1
P	D	12.000	4,046				4,046	2
Total Within Municipality			35,102	0	0	0	35,102	
M	D	8.000	941				941	3
Total Outside of Municipality			941	0	0	0	941	
Total Utility			36,043	0	0	0	36,043	

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	247				247	191
Total Utility		247	0	0	0	247	191

1

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	46	7		2	55	0	1
0.750	3			(2)	1	0	2
Total:	49	7	0	0	56	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	55	0	0	0	0	0	55	1
0.750	1	0	0	0	0	0	1	2
Total:	56	0	0	0	0	0	56	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustments are to adjust the number of meters to the proper size per a physical review of the meters in service.

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	96			(6)	90	2
Total Fire Hydrants	96	0	0	(6)	90	
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:	96
Number of distribution system valves end of year:	207
Number of distribution valves operated during year:	207

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

Adjust is to reflect the actual number of hydrants per a physical count.
