3015 (01-03-11)

ANNUAL REPORT

OF

Name: LIBERTY GROVE SANITARY DISTRICT #1

Principal Office: P.O. BOX 604
SISTER BAY, WI 54234-0604

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.

2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.

3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.

4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.

5. All dollar amounts will be reported in whole dollars.

6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I JAMES SLOMSKI of
(Person responsible for accounts)

LIBERTY GROVE SANITARY DISTRICT #1 , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/03/2011
(Date)

DISTRICT SECRETARY/CLERK
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LIBERTY GROVE SANITARY DISTRICT #1
Utility Address: P.O. BOX 604
SISTER BAY, WI 54234-0604

When was utility organized? 12/31/1979
Report any change in name: LIBERTY GROVE UTILITY DISTRICT #1
Effective Date: 11/5/2008
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES SLOMSKI
Title: DISTRICT CLERK / SECRETARY
Office Address:
P.O. BOX 604
SISTER BAY, WI 54234

Telephone: (920) 854 - 5299
Fax Number: ( ) -
Email Address: jamesslomski@aol.com

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

Name: MONICA HAUSER
Title: PARTNER DESIGNATE
Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
500 SOUTH 2ND STREET, SUITE 200
P.O. BOX 1508
LA CROSSE, WI 54602
Telephone: (608) 784 - 7737
Fax Number: (608) 785 - 2140
Email Address: mhauser@habco.com

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

Name: MR FRED N ANDERSON
Title: TREASURER
Office Address:
11002 HILLCREST ROAD
SISTER BAY, WI 54234

Telephone: (920) 421 - 1625
Fax Number:
Email Address:

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

Name: MR KEITH BRIDENHAGEN
Title: PRESIDENT
Office Address:
11085 BEACH ROAD
SISTER BAY, WI 54234

Telephone:
Fax Number:
Email Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR L. PETER SAUER
Title: COMMISSIONER
Office Address:
P.O. BOX 78
ELLISON BAY, WI 54210

Telephone: (920) 854 - 2114
Fax Number:
Email Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Date of most recent audit report:
Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR STEVE JACOBSON
Title: SUPERINTENDENT
Office Address:
P.O. BOX 174
SISTER BAY, WI 54234

Telephone: (920) 854 - 2443
Fax Number: (920) 854 - 9474
Email Address:

Name of utility commission/committee: Liberty Grove Sanitary District Board

Names of members of utility commission/committee:
MR FRED N ANDERSON, TREASURER
MR KEITH BRIDENHAGEN, PRESIDENT
MR PETER SAUER, COMMISSIONER

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: VILLAGE OF SISTER BAY
P.O. BOX 769
SISTER BAY, WI 54234-0769

Contact Person: MR ROBERT KUFRIN
Title: VILLAGE ADMINISTRATOR
Telephone: (920) 854 - 4118
Fax Number: (920) 854 - 9637
Email Address:

Contract/Agreement beginning-ending dates: 4/11/1979 4/11/2019

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

The Village services and maintains the District's Water and Sewer System in regards to meter reading, billing, collecting, maintaining and general upkeep of the systems. The charges for these services are billed quarterly.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	57,094	60,263	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	40,539	39,908	2
Depreciation Expense (403)	7,747	7,727	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	66	42	5
Total Operating Expenses	**48,352**	**47,677**	
Net Operating Income	**8,742**	**12,586**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**8,742**	**12,586**	
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)	9,037	7,743	10
Miscellaneous Nonoperating Income (421)	2,755	50,559	11
Total Other Income	**11,792**	**58,302**	
Total Income	**20,534**	**70,888**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,678)	(6,678)	12
Other Income Deductions (426)	15,060	15,059	13
Total Miscellaneous Income Deductions	**8,382**	**8,381**	
Income Before Interest Charges	**12,152**	**62,507**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	411	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	**0**	**411**	
Net Income	**12,152**	**62,096**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,243,939	2,164,840	20
Balance Transferred from Income (433)	12,152	62,096	21
Miscellaneous Credits to Surplus (434)	0	17,003	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	**2,256,091**	**2,243,939**	

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	57,094	0	**57,094**	**1**
Total (Acct. 400):	**57,094**	**0**	**57,094**	
Operation and Maintenance Expense (401-402):				
Derived	40,539	0	**40,539**	**2**
Total (Acct. 401-402):	**40,539**	**0**	**40,539**	
Depreciation Expense (403):				
Derived	7,747	0	**7,747**	**3**
Total (Acct. 403):	**7,747**	**0**	**7,747**	
Amortization Expense (404-407):				
Derived	0	0	**0**	**4**
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	66	0	**66**	**5**
Total (Acct. 408):	**66**	**0**	**66**	
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:	**8,742**	**0**	**8,742**	
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	9,037		**9,037**	**11**
Total (Acct. 419):	**9,037**	**0**	**9,037**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			**0**	**12**
SPECIAL ASSESSMENTS	39,176	0	**39,176**	**13**
OTHER MISCELLANEOUS INCOME	1,477	0	**1,477**	**14**

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 NET INCOME	(37,898)		**(37,898)**	15
Total (Acct. 421):	**2,755**	**0**	**2,755**	
TOTAL OTHER INCOME:	**11,792**	**0**	**11,792**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(6,678)	0	**(6,678)**	16
NONE			**0**	17
Total (Acct. 425):	**(6,678)**	**0**	**(6,678)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	15,060	**15,060**	18
NONE			**0**	19
Total (Acct. 426):	**0**	**15,060**	**15,060**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(6,678)**	**15,060**	**8,382**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	**0**	20
Total (Acct. 427):	**0**	**0**	**0**	
Amortization of Debt Discount and Expense (428):				
NONE			**0**	21
Total (Acct. 428):	**0**	**0**	**0**	
Amortization of Premium on Debt--Cr. (429):				
NONE			**0**	22
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	0	0	**0**	23
Total (Acct. 430):	**0**	**0**	**0**	
Other Interest Expense (431):				
Derived	0	0	**0**	24
Total (Acct. 431):	**0**	**0**	**0**	
Interest Charged to Construction--Cr. (432):				
NONE			**0**	25
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**0**	**0**	**0**	
NET INCOME:	**27,212**	**(15,060)**	**12,152**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,607,393	636,546	**2,243,939**	26
Total (Acct. 216):	**1,607,393**	**636,546**	**2,243,939**	

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	27,212	(15,060)	**12,152**	**27**
Total (Acct. 433):	**27,212**	**(15,060)**	**12,152**	
Miscellaneous Credits to Surplus (434):				
TO ADJUST CONTRIBUTED TO ACTUAL	1,777	(1,777)	**0**	**28**
Total (Acct. 434):	**1,777**	**(1,777)**	**0**	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			**0**	**29**
Total (Acct. 435)--Debit:	**0**	**0**	**0**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			**0**	**30**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			**0**	**31**
Total (Acct. 439)--Debit:	**0**	**0**	**0**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**1,636,382**	**619,709**	**2,256,091**	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

To the District Board
Liberty Grove Utility District #1
Sister Bay, Wisconsin

We have compiled the accompanying balance sheets of Liberty Grove Utility District #1 (the "Sanitary District") as of December 31, 2010 and 2009, and the releted statements of income and earned surplus and supplementary information for the years then ended, included in the prescribed form. We have not audited or reviewed the accompanying financial statements and, acordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE AND COMPANY, LLP

La Crosse, Wisconsin
March 1, 2010

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	57,094	0	0	0	**57,094**	**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	**57,094**	**0**	**0**	**0**	**57,094**	

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		1
Electric		2
Gas		3
Sewer		4

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

If number of employees in a regulated department is zero, please explain.

Services are purchased from the Village of Sister Bay.

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,267,211	1,266,568	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	382,246	359,094	2
Net Utility Plant	**884,965**	**907,474**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,534,611	1,534,611	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	615,630	592,611	4
Net Nonutility Property	**918,981**	**942,000**	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	**918,981**	**942,000**	
CURRENT AND ACCRUED ASSETS			
Cash (131)	40,713	45,194	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	434,815	392,238	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	22,723	22,854	15
Other Accounts Receivable (143)	69,847	56,549	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	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)	3,342	3,073	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	**571,440**	**519,908**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	**0**	**0**	
Total Assets and Other Debits	**2,375,386**	**2,369,382**	

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)	0	0	**34**
Unappropriated Earned Surplus (216)	2,256,091	2,243,939	**35**
Total Proprietary Capital	**2,256,091**	**2,243,939**	
LONG-TERM DEBT			
Bonds (221)	0	0	**36**
Advances from Municipality (223)	0	0	**37**
Other long-Term Debt (224)	0	0	**38**
Total Long-Term Debt	**0**	**0**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**39**
Accounts Payable (232)	21,527	20,997	**40**
Payables to Municipality (233)	0	0	**41**
Customer Deposits (235)	0	0	**42**
Taxes Accrued (236)	0	0	**43**
Interest Accrued (237)	0	0	**44**
Tax Collections Payable (241)	0	0	**45**
Miscellaneous Current and Accrued Liabilities (242)	0	0	**46**
Total Current and Accrued Liabilities	**21,527**	**20,997**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**47**
Customer Advances for Construction (252)	0	0	**48**
Other Deferred Credits (253)	97,768	104,446	**49**
Total Deferred Credits	**97,768**	**104,446**	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	**50**
Injuries and Damages Reserve (262)	0	0	**51**
Pensions and Benefits Reserve (263)	0	0	**52**
Miscellaneous Operating Reserves (265)	0	0	**53**
Total Operating Reserves	**0**	**0**	
Total Liabilities and Other Credits	**2,375,386**	**2,369,382**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,266,568	0	0	0	1
	(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	424,643	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	842,568	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	1,267,211	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)	144,327	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	237,919	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	382,246	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	884,965	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)	136,235				**136,235**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,747				**7,747**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	345				**345**	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	**8,092**	**0**	**0**	**0**	**8,092**	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)	**144,327**	**0**	**0**	**0**	**144,327**	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)	222,859				**222,859**	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	15,060				**15,060**	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	**15,060**	**0**	**0**	**0**	**15,060**	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)	**237,919**	**0**	**0**	**0**	**237,919**	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	1,534,611			**1,534,611**	**1**
NONE	0			**0**	**2**
Total Nonutility Property (121)	**1,534,611**	**0**	**0**	**1,534,611**	
Less accum. prov. depr. & amort. (122)	592,611	23,019		**615,630**	**3**
Net Nonutility Property	**942,000**	**(23,019)**	**0**	**918,981**	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	**1**
Water utility (154)		0	**2**
Sewer utility (154)		0	**3**
Heating utility (154)		0	**4**
Gas utility (154)		0	**5**
Merchandise (155)		0	**6**
Other materials & supplies (156)		0	**7**
Stores expense (163)		0	**8**
Total Materials and Supplies	**0**	**0**	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	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)	
NONE					1
			Total Bonds (Account 221):	**0**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				**0**	
Other Long-Term Debt (224)					
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		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**0**	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	**0**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

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

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

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	**0**	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	**0**	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	**0**	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	22,723	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	**22,723**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	69,847	14
Total (Acct. 143):	**69,847**	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	**0**	
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):		
NONE		21
Total (Acct. 186):	**0**	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
Regulatory Liability	86,810	23
DEFERRED SPECIAL ASSESSMENTS	10,958	24
Total (Acct. 253):	**97,768**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of $2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

```
Accounts #143 - This is non-regulated sewer utility customer accounts receivable and receivable
for current year special assessments.
```

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)	424,321	0	0	0	**424,321**	**1**
Materials and Supplies	0	0	0	0	**0**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (111.1)	140,281	0	0	0	**140,281**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	90,149	0	0	0	**90,149**	**6**
NONE					**0**	**7**
Average Net Rate Base	**193,891**	**0**	**0**	**0**	**193,891**	
Net Operating Income	8,742	0	0	0	**8,742**	**8**
Net Operating Income as a percent of Average Net Rate Base	**4.51%**	**N/A**	**N/A**	**N/A**	**4.51%**	

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	93,488	0	0	0	**93,488**	**1**
Add credits during year:						
NONE					**0**	**2**
Deduct charges:						
Miscellaneous Amortization (425)	6,678	0	0	0	**6,678**	**3**
Other (specify):						
NONE					**0**	**4**
Balance End of Year	**86,810**	**0**	**0**	**0**	**86,810**	

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.

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)	56,534	57,175	1
Total Sales of Water	**56,534**	**57,175**	
Other Operating Revenues			
Forfeited Discounts (470)	295	353	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	265	2,735	5
Total Other Operating Revenues	**560**	**3,088**	
Total Operating Revenues	**57,094**	**60,263**	
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	28,021	26,235	6
General Operating Expenses (680-691)	12,518	13,673	7
Total Operation and Maintenenance Expenses	**40,539**	**39,908**	
Other Operating Expenses			
Depreciation Expense (403)	7,747	7,727	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	66	42	10
Total Other Operating Expenses	**7,813**	**7,769**	
Total Operating Expenses	**48,352**	**47,677**	
NET OPERATING INCOME	**8,742**	**12,586**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential (461.1)	148	4,429	32,893	5
Commercial (461.2)	18	1,929	9,417	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	**166**	**6,358**	**42,310**	
Private Fire Protection Service (462)	2		724	9
Public Fire Protection Service (463)	1		13,500	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	**169**	**6,358**	**56,534**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		**0**	**0**	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	13,500	3
NONE		4
Total Public Fire Protection Service (463)	**13,500**	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	295	6
Other (specify):		
Total Forfeited Discounts (470)	**295**	
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	265	10
Other (specify):		
Total Other Water Revenues (474)	**265**	

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)	0	0	1
Purchased Water (610)	9,723	9,927	2
Fuel or Power Purchased for Pumping (620)	2,459	2,935	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	6,729	6,731	5
Repairs of Water Plant (650)	9,110	6,642	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	**28,021**	**26,235**	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	2,088	2,225	8
Office Supplies and Expenses (681)	0	0	9
Outside Services Employed (682)	6,212	6,064	10
Insurance Expense (684)	1,743	1,722	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	2,475	3,662	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	**12,518**	**13,673**	
Total Operation and Maintenance Expenses	**40,539**	**39,908**	

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.

Liberty Grove Utility District does not record or report total KWH because they purchase all of their water from the Village of Sister Bay. The Village supplies the District and bills the District based on meter readings. The District's energy usage is only a part of the total system's usage.

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 - There was a large maitenance project during 2010, which included repainting all utility owned hydrants. This project was a major expenses that does not occur every year.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		**0**	**0**	
Social Security			0	3
PSC Remainder Assessment		66	42	4
Other (specify):				
NONE			0	5
Total tax expense		**66**	**42**	

TAXES (ACCT. 408 - WATER)

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

There are no amounts recorded for Social Security expense because all services are purchased through Sister Bay Utilities. Liberty Grove Utility District is billed quarterly by the Village of Sister Bay and salaries are not broken out on the bills.

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)	2,681				**2,681**	**11**
Structures and Improvements (321)	54,310				**54,310**	**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	**56,991**	**0**	**0**	**0**	**56,991**	
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)	293,761				**293,761**	**25**
Services (345)	27,930				**27,930**	**26**
Meters (346)	8,971	643			**9,614**	**27**
Hydrants (348)	35,799				**35,799**	**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	**366,461**	**643**	**0**	**0**	**367,104**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**30**
Structures and Improvements (390)	0				**0**	**31**
Office Furniture and Equipment (391)	122				**122**	**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)	426				**426**	**41**
Total General Plant	**548**	**0**	**0**	**0**	**548**	
Total utility plant in service directly assignable	**424,000**	**643**	**0**	**0**	**424,643**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**424,000**	**643**	**0**	**0**	**424,643**	

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)	5,319				**5,319**	**11**
Structures and Improvements (321)	103,573				**103,573**	**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	**108,892**	**0**	**0**	**0**	**108,892**	
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)	582,704				**582,704**	**25**
Services (345)	104,685				**104,685**	**26**
Meters (346)	3,253				**3,253**	**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)	42,791				**42,791**	**28**
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**733,433**	**0**	**0**	**0**	**733,433**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**30**
Structures and Improvements (390)	0				**0**	**31**
Office Furniture and Equipment (391)	243				**243**	**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	**243**	**0**	**0**	**0**	**243**	
Total utility plant in service directly assignable	**842,568**	**0**	**0**	**0**	**842,568**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**842,568**	**0**	**0**	**0**	**842,568**	

SOURCES OF WATER SUPPLY - STATISTICS

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

	Sources of Water Supply				
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January				**0**	1
February				**0**	2
March	1,184			**1,184**	3
April				**0**	4
May				**0**	5
June	1,416			**1,416**	6
July				**0**	7
August				**0**	8
September	3,001			**3,001**	9
October				**0**	10
November				**0**	11
December	821			**821**	12
Total annual pumpage	**6,422**	**0**	**0**	**6,422**	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimte the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		**1**
Source of Water Supply Statistics - Total Annual Pumpage (000's):	6,422	**2**
Less: Gallons (000's) used in the treatment process:		**3**
Subtotal: Gallons (000's) entering distribution system:	**6,422**	**4**
Less: Gallons (000's) sold (Revenue Water):	6,358	**5**
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	**64**	**6**
Authorized System Uses:		**7**
Gallons (000's) used to flush mains:	64	**8**
Gallons (000's) used for fire protection:		**9**
Gallons (000's) used to prevent freezing of distribution system:		**10**
Gallons (000's) used for other system uses:		**11**
Subtotal Authorized System Uses:	**64**	**12**
Water Losses (Real and Apparent):		**13**
Gallons (000's) lost due to main leaks or breaks:		**14**
Gallons (000's) lost due to service leaks or breaks:		**15**
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		**16**
Gallons (000's) for unauthorized usage such as vandalism and theft:		**17**
Gallons (000's) unknown/not accounted for:	**0**	**18**
Subtotal Water Losses:	**0**	**19**
Percentage of water entering distribution system sold:	**99%**	**20**
Percentage of Real and Apparent Losses:	**0%**	**21**
If water losses exceed 25%, indicate causes:		**22**
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		**25**
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		**28**
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		**29**
Date of maximum:		**30**
Cause of maximum:		**31**
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		**33**
Date of minimum:		**34**
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	**35**
If water is purchased:		**36**
Vendor Name: SISTER BAY UTILITIES		**37**
Point of Delivery: SISTER BAY UTILITIES		**38**
What percentage of purchased water is surface water? 100%		**39**
Number of main breaks repaired this year:		**40**
Number of service breaks repaired this year:		**41**
Population served (estimate the number of individuals within service area):		**42**
Inside municipality?	168	**43**
Outside municipality?		**44**

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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					1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	HILL ROAD	HILL ROAD		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	WEINMAN	WEINMAN		5
Year Installed	1980	1980		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	100	100		8
Pump Motor or				9
Standby Engine Mfr	GOULD	GOULD		10
Year Installed	1980	1980		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	10		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	6.000	4,674				**4,674**	1
L	D	8.000	21,703				**21,703**	2
Total Within Municipality			**26,377**	**0**	**0**	**0**	**26,377**	
Total Utility			**26,377**	**0**	**0**	**0**	**26,377**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	8				8		1
M	1.000	170				170		2
M	1.250	2				2		3
M	1.500	19				19		4
M	2.000	1				1		5
M	4.000	2				2		6
M	6.000	1				1		7
Total Utility		**203**	**0**	**0**	**0**	**203**	**0**	

WATER SERVICES

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There were no services not in use at the end of the year.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	53				**53**	17	**1**
0.750	91				**91**	12	**2**
1.000	18	3			**21**	3	**3**
1.250	0				**0**	0	**4**
1.500	1	1			**2**	1	**5**
2.000	3	3			**6**	3	**6**
Total:	**166**	**7**	**0**	**0**	**173**	**36**	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	49	4	0	0	0	0	**53**	**1**
0.750	84	7	0	0	0	0	**91**	**2**
1.000	15	6	0	0	0	0	**21**	**3**
1.250	0	0	0	0	0	0	**0**	**4**
1.500	1	1	0	0	0	0	**2**	**5**
2.000	0	6	0	0	0	0	**6**	**6**
Total:	**149**	**24**	**0**	**0**	**0**	**0**	**173**	

METERS

Meters (Page W-23)

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

All meters are tested every ten years. There may be differences on the number of meters that are required to be tested on a year-to-year basis.

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.

The Utility District does not have any station meters. Water is supplied by Sister Bay.

METERS (cont.)

This page intentionally left blank

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	40				40	**2**
Total Fire Hydrants	**40**	**0**	**0**	**0**	**40**	
Flushing Hydrants						
	1				1	**3**
Total Flushing Hydrants	**1**	**0**	**0**	**0**	**1**	

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

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	105
Number of distribution valves operated during year:	105

LIST OF ALL STATION AND WHOLESALE METERS

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

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

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Door County	
Towns	
LIBERTY GROVE	168
Total Towns:	**168**
Total Door County:	**168**
Total Company:	**168**