



3015 (01-03-11)

ANNUAL REPORT

OF

Name: MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY

Principal Office: P.O. BOX 352
MAPLEWOOD, WI 54226-0352

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 DAVID HELDMANN of
(Person responsible for accounts)

MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY, 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) 05/13/2011
(Date)

PRESIDENT
(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
Hydrants and Distribution System Valves	W-25

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
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: MAPLEWOOD SANITARY DISTRICT NO. 1- WATER UTILITY

Utility Address: P.O. BOX 352
MAPLEWOOD, WI 54226-0352

When was utility organized? 1/1/1983

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAVID HELDMANN

Title: COMMISSIONER/PRESIDENT

Office Address:

7708 CTY H
STURGEON BAY, WI 54235-9233

Telephone: (920) 495 - 1025

Fax Number:

Email Address: sheldmann60@gmail.com

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

Name: STEVEN C ASHER

Title: CPA

Office Address: ASHER & WOOD LLC

30 N 18TH AVE STE 9
STURGEON BAY, WI 54235

Telephone: (920) 743 - 8699

Fax Number: (920) 743 - 9707

Email Address: STEVE@ASHERWOODCPAS.COM

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

Name: DAVID HELDMANN

Title: PRESIDENT

Office Address:

7708 CTY H
STURGEON BAY, WI 54235

Telephone: (920) 495 - 1025

Fax Number:

Email Address: SHELDMANN60@GMAIL.COM

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

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: CHRIS SAMPO

Title: COMMISSIONER/ VICE PRESIDENT

Office Address:

1650 STH 42
STURGEON BAY, WI 54235

Telephone: (920) 493 - 8731

Fax Number:

Email Address:

Name: CLIFF WHITE

Title: FACITLITY MANAGER/STURGEON BAY UTILITIES

Office Address:

230 EAST VINE STREET
P.O. BOX 27
STURGEON BAY, WI 54235

Telephone: (920) 746 - 2820

Fax Number:

Email Address:

Name: DAVID HELDMANN

Title: PRESIDENT

Office Address:

7708 CTY H
STURGEON BAY, WI 54235

Telephone: (920) 495 - 1025

Fax Number:

Email Address:

Name: JOHN SEWELL

Title: COMMISSIONER/ SECRETARY & TREASURER

Office Address:

7565 CTY H
STURGEON BAY, WI 54235

Telephone: (920) 495 - 3176

Fax Number:

Email Address:

Name of utility commission/committee: MAPLEWOOD SANITARY DISTRICT NO 1 (MSD) COMMISSION

Names of members of utility commission/committee:

- MR DAVID HELDMANN, PRESIDENT
- MR CHRIS SAMPO, VICE PRESIDENT
- MR JOHN SEWELL, SECRETARY/TREASURER

IDENTIFICATION AND OWNERSHIP

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: STURGEON BAY UTILITIES
P.O. BOX 27
STURGEON BAY, WI 54235

Contact Person: CLIFF WHITE
Title: FACILITY MANAGER

Telephone: (920) 746 - 2820

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates: 1/1/2011 12/31/2011

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

SBU, WITHIN THE SBU/MSD CONTRACTUAL AGREEMENT, PROVIDES "SYSTEM OPERATION", SYSTEM MAINTANENCE AND OTHER 'AS NEEDED' SERVICES (EMERGENCY RESPONSE AND OTHER CORRECTIVE MAINTANENCE SERVICES).

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	50,081	42,909	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	25,465	23,568	2
Depreciation Expense (403)	8,922	8,491	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	146	109	5
Total Operating Expenses	34,533	32,168	
Net Operating Income	15,548	10,741	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,548	10,741	
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)	208	168	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	208	168	
Total Income	15,756	10,909	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,674)	(4,674)	12
Other Income Deductions (426)	6,996	7,006	13
Total Miscellaneous Income Deductions	2,322	2,332	
Income Before Interest Charges	13,434	8,577	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,677	1,970	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	1,677	1,970	
Net Income	11,757	6,607	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	295,421	288,814	20
Balance Transferred from Income (433)	11,757	6,607	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	307,178	295,421	

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	50,081	0	50,081	1
Total (Acct. 400):	50,081	0	50,081	
Operation and Maintenance Expense (401-402):				
Derived	25,465	0	25,465	2
Total (Acct. 401-402):	25,465	0	25,465	
Depreciation Expense (403):				
Derived	8,922	0	8,922	3
Total (Acct. 403):	8,922	0	8,922	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	146	0	146	5
Total (Acct. 408):	146	0	146	
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:	15,548	0	15,548	
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):				
BANK INTEREST	208		208	11
Total (Acct. 419):	208	0	208	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	208	0	208	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,674)	0	(4,674)	14
NONE			0	15
Total (Acct. 425):	(4,674)	0	(4,674)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	6,996	6,996	16
NONE			0	17
Total (Acct. 426):	0	6,996	6,996	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,674)	6,996	2,322	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,677	0	1,677	18
Total (Acct. 427):	1,677	0	1,677	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,677	0	1,677	
NET INCOME:	18,753	(6,996)	11,757	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	136,274	159,147	295,421	24
Total (Acct. 216):	136,274	159,147	295,421	
Balance Transferred from Income (433):				
Derived	18,753	(6,996)	11,757	25
Total (Acct. 433):	18,753	(6,996)	11,757	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	155,027	152,151	307,178	

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	50,081	0	0	0	50,081	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	50,081	0	0	0	50,081	

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	0.1	1
Electric		2
Gas		3
Sewer	0.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	622,987	606,662	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	270,680	261,643	2
Net Utility Plant	352,307	345,019	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,825	3,825	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	3,825	3,825	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,380	12,833	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	24,525	34,349	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,192	1,528	15
Other Accounts Receivable (143)	12,283	8,933	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,110	3,167	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	54,490	60,810	
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	410,622	409,654	

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)	7,431	7,431	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	307,178	295,421	35
Total Proprietary Capital	314,609	302,852	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	34,800	40,767	38
Total Long-Term Debt	34,800	40,767	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	0	0	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	78	180	43
Interest Accrued (237)	355	421	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	20	0	46
Total Current and Accrued Liabilities	453	601	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	60,760	65,434	49
Total Deferred Credits	60,760	65,434	
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	410,622	409,654	

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	606,662	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)	325,498	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	297,489	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	622,987	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)	125,341	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	145,339	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	270,680	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	352,307	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)	122,432				122,432	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,922				8,922	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	8,922	0	0	0	8,922	16
Debits during year						17
Book cost of plant retired	6,013				6,013	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,013	0	0	0	6,013	25
Balance end of year (111.1)	125,341	0	0	0	125,341	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)	139,211				139,211	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	6,996				6,996	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	6,996	0	0	0	6,996	16
Debits during year						17
Book cost of plant retired	868				868	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	868	0	0	0	868	25
Balance end of year (111.2)	145,339	0	0	0	145,339	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<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)				
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	7,431	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>7,431</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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

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)					
BAYLAKE BANK	04/30/2008	11/01/2012	4.10%	3,800	2
BAYLAKE BANK	10/01/2008	10/01/2013	4.25%	31,000	3
Total for Account 224				34,800	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	180	1
Accruals:		
Charged water department expense	267	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	267	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	345	7
PSC Remainder Assessment	24	8
Other (explain):		
NONE		9
Total payments and other debits	369	
Balance end of year	78	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BAYLAKE BANK	421	1,677	1,743	355	3
Subtotal	421	1,677	1,743	355	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	421	1,677	1,743	355	

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):		
DEFERRED ASSESSMENTS	3,825	2
Total (Acct. 124):	3,825	
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	2,192	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	2,192	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	12,283	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	12,283	
Receivables from Municipality (145):		
TAX LIENS (3251); PUBLIC FIRE PROTECTION (9859)	13,110	* 15
Total (Acct. 145):	13,110	
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	60,760	23
NONE		24
Total (Acct. 253):	60,760	

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.

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)	316,901	0	0	0	316,901	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	123,886	0	0	0	123,886	4
Customer Advances for Construction					0	5
Regulatory Liability	63,097	0	0	0	63,097	6
NONE					0	7
Average Net Rate Base	129,918	0	0	0	129,918	
Net Operating Income	15,548	0	0	0	15,548	8
Net Operating Income as a percent of						
Average Net Rate Base	11.97%	N/A	N/A	N/A	11.97%	

**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	65,434	0	0	0	65,434	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,674	0	0	0	4,674	3
Other (specify):						
NONE					0	4
Balance End of Year	60,760	0	0	0	60,760	

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)	27,711	28,267	1
Total Sales of Water	27,711	28,267	
Other Operating Revenues			
Forfeited Discounts (470)	1,086	1,083	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	21,284	13,559	5
Total Other Operating Revenues	22,370	14,642	
Total Operating Revenues	50,081	42,909	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	8,394	6,502	6
General Operating Expenses (680-691)	17,071	17,066	7
Total Operation and Maintenance Expenses	25,465	23,568	
Other Operating Expenses			
Depreciation Expense (403)	8,922	8,491	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	146	109	10
Total Other Operating Expenses	9,068	8,600	
Total Operating Expenses	34,533	32,168	
NET OPERATING INCOME	15,548	10,741	

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)	39	1,421	15,178	5
Commercial (461.2)	5	313	2,674	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	44	1,734	17,852	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		9,859	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	45	1,734	27,711	

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)	9,859	3
NONE		4
Total Public Fire Protection Service (463)	9,859	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,086	6
Other (specify):		
Total Forfeited Discounts (470)	1,086	
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):		
PROPERTY TAX LEVY-O&M EXPENSES	20,067	9
STANDBY CHARGES	1,217	10
Return on net investment in meters charged to sewer department		11
Other (specify):		
Total Other Water Revenues (474)	21,284	

OTHER OPERATING REVENUES (WATER)

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

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

DONE

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)	1,404	1,178	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	905	1,082	3
Chemicals (630)	863	715	4
Supplies and Expenses (640)	0	0	5
Repairs of Water Plant (650)	5,222	3,527	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	8,394	6,502	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	152	181	8
Office Supplies and Expenses (681)	1,085	787	9
Outside Services Employed (682)	12,537	11,918	10
Insurance Expense (684)	1,943	3,307	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,354	873	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	17,071	17,066	
Total Operation and Maintenance Expenses	25,465	23,568	

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		122	90	3
PSC Remainder Assessment		24	19	4
Other (specify): NONE			0	5
Total tax expense		146	109	

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)	25,633				25,633	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	25,633	0	0	0	25,633	
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)	51,618				51,618	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	51,618	0	0	0	51,618	
PUMPING PLANT						
Land and Land Rights (320)	12,755				12,755	11
Structures and Improvements (321)	138,367				138,367	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	12,026	18,840	6,013		24,853	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	16,141				16,141	16
Total Pumping Plant	179,289	18,840	6,013	0	192,116	
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)	1,328				1,328	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,328	0	0	0	1,328	
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)	30,142				30,142	25
Services (345)	13,019				13,019	26
Meters (346)	4,326				4,326	27
Hydrants (348)	1,825	4,366			6,191	* 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	49,312	4,366	0	0	53,678	
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)	1,125				1,125	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	1,125	0	0	0	1,125	
Total utility plant in service directly assignable	308,305	23,206	6,013	0	325,498	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	308,305	23,206	6,013	0	325,498	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

ACCOUNT 325 - UTILITY INSTALLED A NEW PUMP AT WELL #2.

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

THIS IS A CARRY OVER FROM PREVIOUS PSC REPORTS. THERE IS NO RESERVOIR IN THE MAPLEWOOD SANITARY DISTRICT. ANY WATER TREATMENT EQUIPMENT THERE WOULD BE AT THE WELL.

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)	62,934				62,934	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	62,934	0	0	0	62,934	
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)	157,743				157,743	25
Services (345)	68,130				68,130	26
Meters (346)	0				0	27
Hydrants (348)	9,550		868		8,682	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	235,423	0	868	0	234,555	
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	298,357	0	868	0	297,489	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	298,357	0	868	0	297,489	

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			166	166	1
February			142	142	2
March			160	160	3
April			166	166	4
May			176	176	5
June			169	169	6
July			178	178	7
August			166	166	8
September			170	170	9
October			176	176	10
November			157	157	11
December			152	152	12
Total annual pumpage	0	0	1,978	1,978	

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 AWWWW 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, estimate 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):	1,978	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	1,978	4
Less: Gallons (000's) sold (Revenue Water):	1,734	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	244	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	40	8
Gallons (000's) used for fire protection:	0	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	0	11
Subtotal Authorized System Uses:	40	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	0	14
Gallons (000's) lost due to service leaks or breaks:	0	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	204	18
Subtotal Water Losses:	204	19
Percentage of water entering distribution system sold:	88%	20
Percentage of Real and Apparent Losses:	10%	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.)	6	29
Date of maximum: 05/28/2010		30
Cause of maximum: HYDRANT FLUSHING/LAWN & GARDEN WATERING		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 08/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,238	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	100	43
Outside municipality?	0	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)	
1561 STATE HWY 42	2	415	8	136,800	Yes	1
7632 COUNTY ROAD H	1	435	10	136,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	WELL 1	WELL 2	1
Location	MOBILE	7632 COUNTY H	1561 STATE HWY 42	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	HONDA	JACUZZI	LAYNE BOWLER	5
Year Installed	2000	1983	2010	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1	100	100	8
Pump Motor or Standby Engine Mfr	HONDA	GE	GE	10
Year Installed	2000	1983	1997	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	5	20	7	13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	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
			8
			9
			10
			11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
Points of application (wellhouse, central facilities, booster station, other)			15
Filters, type (gravity, pressure, other, none)			16
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			17
Is a corrosion control chemical used (yes, no)?			18
Is water fluoridated (yes, no)?			19
			20
			21
			22
			23
			24
			25
			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.

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	4.000	200				200	1
P	D	6.000	6,625				6,625	2
Total Within Municipality			6,825	0	0	0	6,825	
Total Utility			6,825	0	0	0	6,825	

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	56				56	16	1
M	1.000	6				6	1	2
M	1.500	1				1		3
Total Utility		63	0	0	0	63	17	

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	27				27	2	1
0.750	22				22	1	2
1.000	2				2	0	3
Total:	51	0	0	0	51	3	

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	26	1	0	0	0	0	27	1
0.750	18	4	0	0	0	0	22	2
1.000	0	1	0	0	0	1	2	3
Total:	44	6	0	0	0	1	51	

METERS

Meters (Page W-23)

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

ALL 1" OR SMALL METERS ARE TO BE REPLACED EVERY 20 YEARS.

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

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	11	1	1		11	2
Total Fire Hydrants	11	1	1	0	11	
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:	33
Number of distribution system valves end of year:	17
Number of distribution valves operated during year:	17

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 for 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	<= 2-inch	WELL 2	Turbine	5/3/2010	1
Station Meter	<= 4-inch	WELL 1	Turbine	3/20/2009	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.
--