



3014 (01-03-11)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54143

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 ROBERT J MOMMAERTS of
(Person responsible for accounts)

OCONTO UTILITY COMMISSION, 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) 05/16/2011
(Date)

DIRECTOR OF PUBLIC WORKS
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Commission
Oconto Utility Commission
Oconto, Wisconsin

We have compiled the financial information of the Oconto Utility Commission, an enterprise fund of the City of Oconto as of December 31, 2010 and for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial information and, accordingly, do not express an opinion or provide any assurance about whether the financial information is in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial information in accordance with requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial information.

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 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

KERBER, ROSE & ASSOCIATES, S.C.
Certified Public Accountants
May 16, 2011

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO UTILITY COMMISSION**Utility Address:** 1210 MAIN STREET
OCONTO, WI 54143**When was utility organized?** 7/1/1945**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ROBERT J MOMMAERTS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**1210 MAIN STREET
OCONTO, WI 54153**Telephone:** (920) 834 - 7725**Fax Number:** (920) 834 - 7713**Email Address:** facilities@cityofoconto.com

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

Name: KAREN KERBER**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.115 E FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400 EXT 302**Fax Number:** (715) 524 - 2599**Email Address:** karen.kerber@kerberrose.com

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

Name: DAVE ROSENFELDT**Title:** COMMISSION PRESIDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54153**Telephone:** (920) 834 - 7779**Fax Number:** (920) 834 - 7713**Email Address:**

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: KAREN KERBER**Title:** CPA**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.115 E FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400 EXT 302**Fax Number:** (715) 524 - 2599**Email Address:** karen.kerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/16/2010

Period covered by most recent audit: DECEMBER 31, 2009 (2010 IN PROGRESS)

Names and titles of utility management including manager or superintendent:

Name: JEREMY WUSTERBARTH

Title: SUPERINTENDENT

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7779

Fax Number: (920) 834 - 7713

Email Address:

Name: ROBERT J. MOMMAERTS

Title: MANAGER

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7725

Fax Number: (920) 834 - 7713

Email Address:

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RON FILZ, MEMBER
- MR JIM LA COURCIERE, MEMBER
- MR DAVE ROSENFELDT, COMMISSION PRESIDENT
- MR AL SCHREIBER, MEMBER
- MR EARL UHL, MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership - Contacts (Page iv)

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

The prior person in charge of report is having health issues, so the director of public works is listed as the in-charge on the report this year.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	703,165	731,931	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	354,997	380,823	2
Depreciation Expense (403)	117,702	116,037	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	135,383	34,833	5
Total Operating Expenses	608,082	531,693	
Net Operating Income	95,083	200,238	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	95,083	200,238	
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)	14,977	34,344	10
Miscellaneous Nonoperating Income (421)	103,352	247,868	11
Total Other Income	118,329	282,212	
Total Income	213,412	482,450	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,190)	(24,190)	12
Other Income Deductions (426)	38,568	38,568	13
Total Miscellaneous Income Deductions	14,378	14,378	
Income Before Interest Charges	199,034	468,072	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	286,519	309,321	14
Amortization of Debt Discount and Expense (428)	10,659	24,398	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	297,178	333,719	
Net Income	(98,144)	134,353	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,421,377	12,287,024	20
Balance Transferred from Income (433)	(98,144)	134,353	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)	12,323,233	12,421,377	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	703,165	0	703,165	1
Total (Acct. 400):	703,165	0	703,165	
Operation and Maintenance Expense (401-402):				
Derived	354,997	0	354,997	2
Total (Acct. 401-402):	354,997	0	354,997	
Depreciation Expense (403):				
Derived	117,702	0	117,702	3
Total (Acct. 403):	117,702	0	117,702	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	135,383	0	135,383	5
Total (Acct. 408):	135,383	0	135,383	
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:	95,083	0	95,083	
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	14,977		14,977	11
Total (Acct. 419):	14,977	0	14,977	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
UNREGULATED SEWER	103,352		103,352	13
Total (Acct. 421):	103,352	0	103,352	
TOTAL OTHER INCOME:	118,329	0	118,329	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(24,190)	0	(24,190)	14
NONE			0	15
Total (Acct. 425):	(24,190)	0	(24,190)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	38,568	38,568	16
NONE			0	17
Total (Acct. 426):	0	38,568	38,568	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,190)	38,568	14,378	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	286,519	0	286,519	18
Total (Acct. 427):	286,519	0	286,519	
Amortization of Debt Discount and Expense (428):				
AMORIZATION OF DEBT	10,659		10,659	19
Total (Acct. 428):	10,659	0	10,659	
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:	297,178	0	297,178	
NET INCOME:	(59,576)	(38,568)	(98,144)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	10,344,282	2,077,095	12,421,377	24
Total (Acct. 216):	10,344,282	2,077,095	12,421,377	
Balance Transferred from Income (433):				
Derived	(59,576)	(38,568)	(98,144)	25
Total (Acct. 433):	(59,576)	(38,568)	(98,144)	
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 Income from Nonutility Operations, Account 417.

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):	10,284,706	2,038,527	12,323,233	

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 & 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	703,165	0	0	0	703,165	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	703,165	0	0	0	703,165	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	142,531	0	142,531	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	142,531	0	142,531	

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	2.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	9,904,337	9,217,972	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,205,508	2,042,422	2
Net Utility Plant	7,698,829	7,175,550	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,195,580	13,893,675	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,776,130	3,638,999	4
Net Nonutility Property	10,419,450	10,254,676	
Investment in Municipality (123)	0	0	5
Other Investments (124)	172,111	231,405	6
Sinking Funds (125)	1,003,523	964,937	7
Depreciation Fund (126)	118,542	174,590	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	11,713,626	11,625,608	
CURRENT AND ACCRUED ASSETS			
Cash (131)	866,848	1,263,586	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	115,323	126,661	15
Other Accounts Receivable (143)	258,379	282,585	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	139	740,244	18
Plant Materials and Operating Supplies (154)	54,273	56,895	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,294,962	2,469,971	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	81,730	92,389	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	81,730	92,389	
Total Assets and Other Debits	20,789,147	21,363,518	

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)	1,072,633	1,072,633	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	12,323,233	12,421,377	35
Total Proprietary Capital	13,395,866	13,494,010	
LONG-TERM DEBT			
Bonds (221)	6,943,539	7,416,252	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	6,943,539	7,416,252	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	46,908	27,586	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	35,340	38,414	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	53,031	48,603	46
Total Current and Accrued Liabilities	135,279	114,603	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	314,463	338,653	49
Total Deferred Credits	314,463	338,653	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	20,789,147	21,363,518	

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	9,217,972	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)	7,107,393	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,796,944	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	9,904,337	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)	1,441,688	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	763,820	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,205,508	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	7,698,829	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)	1,317,170				1,317,170	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	117,702				117,702	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,977				9,977	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
ADJUSTMENT TO ACTUAL	3,399				3,399	12
					0	13
					0	14
					0	15
Total credits	131,078	0	0	0	131,078	16
Debits during year						17
Book cost of plant retired	6,560				6,560	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,560	0	0	0	6,560	25
Balance end of year (111.1)	1,441,688	0	0	0	1,441,688	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)	725,252				725,252	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	38,568				38,568	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	38,568	0	0	0	38,568	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)	763,820	0	0	0	763,820	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	13,893,675	302,005	100	14,195,580	1
NONE	0			0	2
Total Nonutility Property (121)	13,893,675	302,005	100	14,195,580	
Less accum. prov. depr. & amort. (122)	3,638,999	137,131		3,776,130	3
Net Nonutility Property	10,254,676	164,874	100	10,419,450	

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)	48,925	51,148	2
Sewer utility (154)	5,348	5,747	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	54,273	56,895	

**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)				
2001 REVENUE BONDS	5,332	428	8,780	1
2009 G.O. NOTES	4,352	428	17,406	2
2009 REVENUE BONDS	976	428	55,544	3
Total			81,730	
Unamortized premium on debt (251)				
NONE				4
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	1,072,633	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,072,633</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)	
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	99,604	1
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.26%	984,161	2
2001 BAN REFUNDING & CAP PROJ	01/01/2001	05/01/2021	4.80%	3,326,517	3
2009 REVENUE BONDS	04/07/2009	12/01/2013	3.59%	1,783,257	4
2009 G.O. BONDS	12/22/2009	10/01/2019	3.59%	750,000	5
Total Bonds (Account 221):				6,943,539	

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	141,366	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>141,366</u>	
Taxes paid during year:		
County, state and local taxes	130,000	6
Social Security taxes	10,600	7
PSC Remainder Assessment	766	8
Other (explain):		
NONE		9
Total payments and other debits	<u>141,366</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA BONDS	876	5,290	5,327	839	1
CLEAN WATER FUND BONDS	7,590	34,448	35,870	6,168	2
2001 BAN REFUNDING & CAP PROJECTS	24,811	164,123	165,694	23,240	3
2009 REVENUE BONDS	4,808	64,638	64,682	4,764	4
2009 CAPITAL PROJECT FUNDS BONDS	329	18,020	18,020	329	5
Subtotal	38,414	286,519	289,593	35,340	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	38,414	286,519	289,593	35,340	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	172,111	2
Total (Acct. 124):	172,111	
Sinking Funds (125):		
DEBT SERVICE RESERVES	1,003,523	3
Total (Acct. 125):	1,003,523	
Depreciation Fund (126):		
EQUIPMENT REPLACEMENT FUNDS	118,542	4
Total (Acct. 126):	118,542	
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	115,323	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	115,323	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	155,370	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM OTHER SANITARY DISTRICTS FOR WWTP UPGRADES	103,009	14
Total (Acct. 143):	258,379	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	139	15
Total (Acct. 145):	139	
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	314,463	23
NONE		24
Total (Acct. 253):	314,463	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

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)	6,764,210	0	0	0	6,764,210	1
Materials and Supplies	50,036	0	0	0	50,036	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,379,429	0	0	0	1,379,429	4
Customer Advances for Construction					0	5
Regulatory Liability	326,558	0	0	0	326,558	6
NONE					0	7
Average Net Rate Base	5,108,259	0	0	0	5,108,259	
Net Operating Income	95,083	0	0	0	95,083	8
Net Operating Income as a percent of						
Average Net Rate Base	1.86%	N/A	N/A	N/A	1.86%	

**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	338,653	0	0	0	338,653	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,190	0	0	0	24,190	3
Other (specify):						
NONE					0	4
Balance End of Year	314,463	0	0	0	314,463	

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.

Simplified rate case with PSC for water increase

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)	660,305	691,684	1
Total Sales of Water	660,305	691,684	
Other Operating Revenues			
Forfeited Discounts (470)	3,360	3,468	2
Rents from Water Property (472)	28,443	20,340	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	11,057	16,439	5
Total Other Operating Revenues	42,860	40,247	
Total Operating Revenues	703,165	731,931	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	50,156	47,184	7
Water Treatment Expenses (630-635)	1,755	1,613	8
Transmission and Distribution Expenses (640-655)	144,635	175,048	9
Customer Accounts Expenses (901-906)	49,338	46,963	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	109,113	110,015	12
Total Operation and Maintenance Expenses	354,997	380,823	
Other Operating Expenses			
Depreciation Expense (403)	117,702	116,037	13
Amortization Expense (404-407)		0	14
Taxes (408)	135,383	34,833	15
Total Other Operating Expenses	253,085	150,870	
Total Operating Expenses	608,082	531,693	
NET OPERATING INCOME	95,083	200,238	

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)	1,702	66,544	290,049	5
Commercial (461.2)	206	24,855	77,233	6
Industrial (461.3)	29	3,139	9,431	7
Public Authority (461.4)	26	22,806	39,253	8
Total Metered Sales to General Customers (461)	1,963	117,344	415,966	
Private Fire Protection Service (462)	16		10,023	9
Public Fire Protection Service (463)	1		234,316	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,980	117,344	660,305	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	234,316	3
NONE		4
Total Public Fire Protection Service (463)	234,316	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,360	6
Other (specify):		
Total Forfeited Discounts (470)	3,360	
Rents from Water Property (472):		
WATER TOWER RENTAL FEES	28,443	7
Total Rents from Water Property (472)	28,443	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
DISCONNECT FEES	3,673	9
PRIVATE WELL PERMIT FEE	1,305	10
SALES OF BOTTLED WATER	2,935	11
Return on net investment in meters charged to sewer department	3,144	12
Other (specify):		
Total Other Water Revenues (474)	11,057	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	17,004	11,957	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	26,075	28,403	7
Operation Supplies and Expenses (623)	7,077	6,824	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	50,156	47,184	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	1,755	1,613	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	1,755	1,613	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	48,735	63,576	16
Maintenance of Mains (651)	39,789	42,591	17
Maintenance of Services (652)	36,258	44,984	18
Maintenance of Meters (653)	5,872	10,166	19
Maintenance of Hydrants (654)	13,981	13,731	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	144,635	175,048	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,808	3,043	22
Accounting and Collecting Labor (902)	39,519	39,519	23
Supplies and Expenses (903)	5,011	4,401	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	49,338	46,963	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,524	29,458	28
Office Supplies and Expenses (921)	9,806	7,200	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	17,066	13,489	31
Property Insurance (924)	33,979	35,658	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	18,537	18,287	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	5,201	5,923	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	109,113	110,015	
Total Operation and Maintenance Expenses	354,997	380,823	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Operation Labor (620) = There was an increase rate in wages and increase in employees in 2010.

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		130,000	16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,983	743	2
Net property tax equivalent		124,017	15,257	
Social Security		10,600	18,955	3
PSC Remainder Assessment		766	621	4
Other (specify):				
NONE			0	5
Total tax expense		135,383	34,833	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180000				3
County tax rate	mills		4.950000				4
Local tax rate	mills		7.360000				5
School tax rate	mills		9.170000				6
Voc. school tax rate	mills		1.630000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.290000				10
Less: state credit	mills		1.590000				11
Net tax rate	mills		21.700000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.360000				14
Combined School Tax Rate	mills		10.800000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.160000				17
Total Tax Rate	mills		23.290000				18
Ratio of Local and School Tax to Total	dec.		0.779734				19
Total tax net of state credit	mills		21.700000				20
Net Local and School Tax Rate	mills		16.920223				21
Utility Plant, Jan. 1	\$	9,217,972	9,217,972				22
Materials & Supplies	\$	51,148	51,148				23
Subtotal	\$	9,269,120	9,269,120				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,269,120	9,269,120				26
Assessment Ratio	dec.		1.026800				27
Assessed Value	\$	9,517,532	9,517,532				28
Net Local & School Rate	mills		16.920223				29
Tax Equiv. Computed for Current Year	\$	161,039	161,039				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	130,000					32 33
Tax equiv. for current year (see note 6)	\$	130,000					34
Footnotes							35

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)	1,680				1,680	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)	212,615	6,103			218,718	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	214,295	6,103	0	0	220,398	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	197,472	826			198,298	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	203,841				203,841	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,670				7,670	16
Total Pumping Plant	408,983	826	0	0	409,809	
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)	64,183	23,670	100		87,753	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	64,183	23,670	100	0	87,753	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	321				321	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	391,892				391,892	24
Transmission and Distribution Mains (343)	3,528,866	577,445	3,000		4,103,311	25
Services (345)	676,539	37,772	2,400		711,911	26
Meters (346)	332,654		160		332,494	27
Hydrants (348)	409,100	47,109	900		455,309	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,339,372	662,326	6,460	0	5,995,238	
GENERAL PLANT						
Land and Land Rights (389)	19,861				19,861	30
Structures and Improvements (390)	142,805				142,805	31
Office Furniture and Equipment (391)	7,092				7,092	32
Computer Equipment (391.1)	28,127				28,127	33
Transportation Equipment (392)	52,095				52,095	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	78,100				78,100	36
Laboratory Equipment (395)	29,557				29,557	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	36,558				36,558	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	394,195	0	0	0	394,195	
Total utility plant in service directly assignable	6,421,028	692,925	6,560	0	7,107,393	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,421,028	692,925	6,560	0	7,107,393	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,296,873				2,296,873	25
Services (345)	408,095				408,095	26
Meters (346)	0				0	27
Hydrants (348)	91,976				91,976	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,796,944	0	0	0	2,796,944	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,796,944	0	0	0	2,796,944	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,796,944	0	0	0	2,796,944	

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			10,509	10,509	1
February			9,265	9,265	2
March			10,689	10,689	3
April			9,783	9,783	4
May			14,568	14,568	5
June			11,641	11,641	6
July			11,672	11,672	7
August			12,630	12,630	8
September			12,176	12,176	9
October			10,251	10,251	10
November			9,676	9,676	11
December			9,466	9,466	12
Total annual pumpage	0	0	132,326	132,326	

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):	132,326	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	132,326	4
Less: Gallons (000's) sold (Revenue Water):	117,344	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	14,982	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	5,326	8
Gallons (000's) used for fire protection:	36	9
Gallons (000's) used to prevent freezing of distribution system:	250	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	5,612	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	525	14
Gallons (000's) lost due to service leaks or breaks:	475	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	75	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	8,295	18
Subtotal Water Losses:	9,370	19
Percentage of water entering distribution system sold:	89%	20
Percentage of Real and Apparent Losses:	7%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, 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.)	980	29
Date of maximum: 05/03/2010		30
Cause of maximum: Water main flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	187	33
Date of minimum: 05/22/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	258,814	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:	3	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	4,757	43
Outside municipality?	4	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)	
WELL # 5 - 302 MADISON STREET	5	638	15	1,152,000	Yes	1
WELL # 7 - 120 VAN HECKE AVENU	7	531	14	1,440,000	Yes	2
WELL # 8 - 801 SCHERER AVENUE	8	632	15	1,440,000	Yes	3

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	# 5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE ROAD	801 SCHERER AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	9 10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	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 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	EVERGREEN TOWER	SCHERER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1978	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	134	150		6
Total capacity in gallons (actual)	500,000	200,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		OTHER		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		13
Is a corrosion control chemical used (yes, no)?		N		14
Is water fluoridated (yes, no)?		N		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	73,817		8,152		65,665	1
P	D	6.000	8,984				8,984	2
M	D	8.000	34,110				34,110	3
P	D	8.000	34,374	6,619			40,993	4
M	D	10.000	25,983				25,983	5
P	D	10.000	13,530	714			14,244	6
M	D	12.000	12,599		612		11,987	7
P	D	12.000	16,667	1,431			18,098	8
Total Within Municipality			220,064	8,764	8,764	0	220,064	
Total Utility			220,064	8,764	8,764	0	220,064	

WATER MAINS

Water Mains (Page W-21)

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

The mains added in 2010 were financed by the Utility.

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)	
L	0.750	14				14		1
M	0.750	1,577		24		1,553		2
P	1.000	8				8	6	3
M	1.000	429	21			450	122	4
M	1.250	1	1			2		5
M	1.500	11				11		6
M	2.000	15	1			16		7
P	2.000	1	1			2		8
M	3.000	1				1		9
P	4.000	4				4		10
P	6.000	7	1			8		11
M	6.000	11				11		12
P	8.000	5				5		13
M	8.000	5				5		14
Total Utility		2,089	25	24	0	2,090	128	

WATER SERVICES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The services added in 2010 were financed by the Utility.

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	1,943		4	(3)	1936	57	1
0.750	76				76	0	2
1.000	33				33	0	3
1.500	46				46	0	4
2.000	18				18	0	5
3.000	11			(1)	10	0	6
4.000	0				0	0	7
Total:	2,127	0	4	(4)	2119	57	

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	1,666	123	14	9	0	124	1936	1
0.750	35	21	5	4	0	11	76	2
1.000	1	21	5	0	0	6	33	3
1.500	0	31	3	2	0	10	46	4
2.000	0	7	2	5	0	4	18	5
3.000	0	3	0	6	0	1	10	6
4.000	0	0	0	0	0	0	0	7
Total:	1,702	206	29	26	0	156	2119	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The adjustments were for 3 meters 0.625 meters were stolen from vacant homes and 1 for 3.0 meter was to reflect meters to actual.

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

The Utility replaces 1" and smaller meters at least once every twenty years. The Utility performs testing on meters on an as needed 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.

Yes - Station meters are tested at least once every two years.

METERS (cont.)

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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	393	18	18		393	2
Total Fire Hydrants	393	18	18	0	393	
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:	393
Number of distribution system valves end of year:	806
Number of distribution valves operated during year:	410

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	10	WELL #7	Magnetic	5/4/2010	1
Station Meter	10	WELL #5	Magnetic	8/12/2010	2
Station Meter	10	WELL #8	Magnetic	8/31/2010	3
Wholesale Meter	<= 4-inch		Turbine	8/3/2009	4
Wholesale Meter	<= 4-inch		Turbine	8/3/2009	5
Wholesale Meter	<= 4-inch		Turbine	8/3/2009	6

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)
Oconto County		
Cities		
	OCONTO	1,959
	Total Cities:	1,959
Towns		
	LITTLE RIVER	4
	Total Towns:	4
Total Oconto County:		1,963
Total Company:		1,963