



3014 (01-03-11)

**ANNUAL REPORT**

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

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For the Year Ended: DECEMBER 31, 2010

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

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

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

## GENERAL RULES FOR REPORTING

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

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## SIGNATURE PAGE

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I PEGGY LABUDA of  
(Person responsible for accounts)

BERLIN MUNICIPAL WATER AND SEWER 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)      03/31/2011  
(Date)

UTILITY CLERK  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** BERLIN MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

**When was utility organized?** 1/1/1896

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** PEGGY LABUDA

**Title:** UTILITY CLERK

**Office Address:**

108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

**Telephone:** (920) 361 - 5400

**Fax Number:** (920) 361 - 5454

**Email Address:** peggyl@dotnet.com

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

**Name:** CHARLES KRUEGER

**Title:** SENIOR MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020

**Telephone:** (920) 684 - 2547

**Fax Number:** (920) 684 - 3709

**Email Address:** ckrueger@habco.com

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

**Name:** PAUL ROETHEL

**Title:**

**Office Address:**

224 EAST BERLIN STREET  
BERLIN, WI 54923

**Telephone:** (920) 361 - 1286

**Fax Number:**

**Email Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**

YES

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

**Name:** KEVIN BEHNKE

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020

**Telephone:** (920) 684 - 7128 EXT 2542

**Fax Number:** (920) 684 - 3709

**Email Address:** kbehnke@habco.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/31/2011

**Period covered by most recent audit:** JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

**Names and titles of utility management including manager or superintendent:**

**Name:** MR RICHARD A. KELLER

**Title:** SUPERINTENDENT

**Office Address:**

108 N CAPRON  
P.O. BOX 272  
BERLIN, WI 54923-0272

**Telephone:** (920) 361 - 5404

**Fax Number:** (920) 361 - 5454

**Email Address:** rakwwtp@dotnet.com

**Name of utility commission/committee:** UTILITY COMMISSION

**Names of members of utility commission/committee:**

- MR CHARLES BEARD, MEMBER
- MR ROBERT DEWHURST, MEMBER
- MR RICHARD HITCHCOCK, MEMBER
- MR PAUL ROETHEL, MEMBER
- MR DAVID YOUNGBAUER, 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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

##### INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Berlin, Wisconsin

We have compiled the balance sheet of Berlin Water and Sewer Utility as of December 31, 2010 and 2009, and the related statements of income, earned surplus, and accompanying supplemental schedules for the years then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are 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 statements 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 statements.

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

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ 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.

HAWKINS, ASH, BAPTIE & COMPANY, LLP  
Manitowoc, Wisconsin  
March 23, 2011

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	904,280	865,822	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	491,023	532,189	2
Depreciation Expense (403)	170,238	153,852	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	153,622	150,343	5
<b>Total Operating Expenses</b>	<b>814,883</b>	<b>836,384</b>	
<b>Net Operating Income</b>	<b>89,397</b>	<b>29,438</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>89,397</b>	<b>29,438</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	821	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	15,860	5,662	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>16,681</b>	<b>5,662</b>	
<b>Total Income</b>	<b>106,078</b>	<b>35,100</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,959)	(6,959)	12
Other Income Deductions (426)	19,675	15,439	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,716</b>	<b>8,480</b>	
<b>Income Before Interest Charges</b>	<b>93,362</b>	<b>26,620</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	28,628	31,487	14
Amortization of Debt Discount and Expense (428)	1,111	1,111	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
<b>Total Interest Charges</b>	<b>29,739</b>	<b>32,598</b>	
<b>Net Income</b>	<b>63,623</b>	<b>(5,978)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,692,336	7,602,847	20
Balance Transferred from Income (433)	63,623	(5,978)	21
Miscellaneous Credits to Surplus (434)	53,549	1,507,031	22
Miscellaneous Debits to Surplus--Debit (435)	0	3,411,564	23
Appropriations of Surplus--Debit (436)	1,144	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,808,364</b>	<b>5,692,336</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	904,280	0	904,280	1
<b>Total (Acct. 400):</b>	<b>904,280</b>	<b>0</b>	<b>904,280</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	491,023	0	491,023	2
<b>Total (Acct. 401-402):</b>	<b>491,023</b>	<b>0</b>	<b>491,023</b>	
<b>Depreciation Expense (403):</b>				
Derived	170,238	0	170,238	3
<b>Total (Acct. 403):</b>	<b>170,238</b>	<b>0</b>	<b>170,238</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	153,622	0	153,622	5
<b>Total (Acct. 408):</b>	<b>153,622</b>	<b>0</b>	<b>153,622</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>89,397</b>	<b>0</b>	<b>89,397</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	821	0	821	8
<b>Total (Acct. 415-416):</b>	<b>821</b>	<b>0</b>	<b>821</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	15,860		15,860	11
<b>Total (Acct. 419):</b>	<b>15,860</b>	<b>0</b>	<b>15,860</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>16,681</b>	<b>0</b>	<b>16,681</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(6,959)	0	(6,959)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(6,959)</b>	<b>0</b>	<b>(6,959)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	19,675	19,675	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>19,675</b>	<b>19,675</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,959)</b>	<b>19,675</b>	<b>12,716</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	28,628	0	28,628	18
<b>Total (Acct. 427):</b>	<b>28,628</b>	<b>0</b>	<b>28,628</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	1,111		1,111	19
<b>Total (Acct. 428):</b>	<b>1,111</b>	<b>0</b>	<b>1,111</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>29,739</b>	<b>0</b>	<b>29,739</b>	
<b>NET INCOME:</b>	<b>83,298</b>	<b>(19,675)</b>	<b>63,623</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,674,617	1,017,719	5,692,336	24
<b>Total (Acct. 216):</b>	<b>4,674,617</b>	<b>1,017,719</b>	<b>5,692,336</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	83,298	(19,675)	63,623	25
<b>Total (Acct. 433):</b>	<b>83,298</b>	<b>(19,675)</b>	<b>63,623</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
TRANSFER FROM FUND 15-CAPITAL PROJECTS FUND	53,549		53,549	* 26
<b>Total (Acct. 434):</b>	<b>53,549</b>	<b>0</b>	<b>53,549</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0		0	27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	1,144		1,144	28
<b>Total (Acct. 436)--Debit:</b>	<b>1,144</b>	<b>0</b>	<b>1,144</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,810,320</b>	<b>998,044</b>	<b>5,808,364</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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**Details of Income Statement Accounts (Page F-02)**

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.**

**Transfer in from Capital Projects fund**

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	821				821	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>821</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>821</b>	

## 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	904,280	0	0	0	<b>904,280</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>904,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904,280</b>	

## 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	199,610	0	199,610	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
<b>Total Payroll</b>	<b>199,610</b>	<b>0</b>	<b>199,610</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	8,146,344	7,967,463	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,318,630	2,135,878	2
<b>Net Utility Plant</b>	<b>5,827,714</b>	<b>5,831,585</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	146,924	145,780	9
<b>Total Other Property and Investments</b>	<b>146,924</b>	<b>145,780</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	983,037	98,576	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,149,734	1,859,231	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	129,084	194,114	15
Other Accounts Receivable (143)	3,509	12,355	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	182,000	234,283	18
Plant Materials and Operating Supplies (154)	43,540	43,540	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	11,190	11,190	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>2,502,094</b>	<b>2,453,289</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	1,111	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)	50,065	75,098	32
<b>Total Deferred Debits</b>	<b>50,065</b>	<b>76,209</b>	
<b>Total Assets and Other Debits</b>	<b>8,526,797</b>	<b>8,506,863</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,694,845	1,694,845	33
Appropriated Earned Surplus (215)	146,924	145,780	34
Unappropriated Earned Surplus (216)	5,808,364	5,692,336	35
<b>Total Proprietary Capital</b>	<b>7,650,133</b>	<b>7,532,961</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	647,500	742,500	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>647,500</b>	<b>742,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	20,663	22,320	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,863	2,204	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	116,172	109,453	46
<b>Total Current and Accrued Liabilities</b>	<b>138,698</b>	<b>133,977</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	90,466	97,425	49
<b>Total Deferred Credits</b>	<b>90,466</b>	<b>97,425</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,526,797</b>	<b>8,506,863</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,967,463	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,790,663	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,256,794	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)	98,887				8
<b>Total Utility Plant</b>	<b>8,146,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,059,880	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	258,750	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
<b>Total Accumulated Provision</b>	<b>2,318,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,827,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	1,896,803				<b>1,896,803</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	170,238				<b>170,238</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,999				<b>5,999</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>176,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,237</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,160				<b>13,160</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>13,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,160</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,059,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,059,880</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	239,075				<b>239,075</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	19,675				<b>19,675</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>19,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,675</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>258,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,750</b>	26
<b>Footnotes</b>						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)	
NONE	0			0	1
NONE	0			0	2
NONE	0			0	3
NONE	0			0	4
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	5
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	43,540	43,540	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>43,540</b>	<b>43,540</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 REVENUE BONDS	1,111	428	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	1,694,845	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,694,845</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)	
REVENUE BONDS	02/15/2002	12/01/2010	3.62%	0	1
REVENUE BONDS	04/29/2008	12/01/2018	3.75%	647,500	2
<b>Total Bonds (Account 221):</b>				<b>647,500</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	153,622	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>153,622</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	139,151	6
Social Security taxes	14,058	7
PSC Remainder Assessment	413	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>153,622</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
2002 REVENUE BONDS	305	3,408	3,713	0	1
2008 REVENUE BONDS	1,899	25,220	25,256	1,863	2
<b>Subtotal</b>	<b>2,204</b>	<b>28,628</b>	<b>28,969</b>	<b>1,863</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,204</b>	<b>28,628</b>	<b>28,969</b>	<b>1,863</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
BOND REDEMPTION FUND	22,955	5
BOND P & I RESERVE ACCOUNT	123,969	6
<b>Total (Acct. 128):</b>	<b>146,924</b>	
<b>Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	129,084	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>129,084</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
INTEREST RECEIVABLE	3,395	15
NONROUTINE CHARGES TO CUSTOMERS	114	16
<b>Total (Acct. 143):</b>	<b>3,509</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS ON TAX ROLL	10,312	17
DUE FROM OTHER FUNDS	43,532	18

## 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)	
<b>Receivables from Municipality (145):</b>		
ADVANCE TO TIF 14	128,156	19
<b>Total (Acct. 145):</b>	<b>182,000</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	11,190	20
<b>Total (Acct. 165):</b>	<b>11,190</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WATER TOWER REPAINTING-PSC AUTHORIZED 3/8/07	50,065	25
<b>Total (Acct. 186):</b>	<b>50,065</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	90,466	27
NONE		28
<b>Total (Acct. 253):</b>	<b>90,466</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Authorized March 8, 2007

**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.**

Accounts 143 and 145-all balances-Done

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,750,666	0	0	0	6,750,666	1
Materials and Supplies	43,540	0	0	0	43,540	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,978,341	0	0	0	1,978,341	4
Customer Advances for Construction					0	5
Regulatory Liability	93,945	0	0	0	93,945	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,721,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,721,920</b>	
Net Operating Income	89,397	0	0	0	89,397	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.89%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.89%</b>	

**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	97,425	0	0	0	97,425	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,959	0	0	0	6,959	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>90,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,466</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

Rate case in process as of December 31, 2010

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	882,516	844,360	1
<b>Total Sales of Water</b>	<b>882,516</b>	<b>844,360</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	3,089	1,469	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	18,675	19,993	5
<b>Total Other Operating Revenues</b>	<b>21,764</b>	<b>21,462</b>	
<b>Total Operating Revenues</b>	<b>904,280</b>	<b>865,822</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	8,024	19,231	6
Pumping Expenses (620-625)	68,557	78,932	7
Water Treatment Expenses (630-635)	28,322	20,175	8
Transmission and Distribution Expenses (640-655)	223,375	217,278	9
Customer Accounts Expenses (901-906)	11,630	10,911	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	151,115	185,662	12
<b>Total Operation and Maintenance Expenses</b>	<b>491,023</b>	<b>532,189</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	170,238	153,852	13
Amortization Expense (404-407)		0	14
Taxes (408 )	153,622	150,343	15
<b>Total Other Operating Expenses</b>	<b>323,860</b>	<b>304,195</b>	
<b>Total Operating Expenses</b>	<b>814,883</b>	<b>836,384</b>	
<b>NET OPERATING INCOME</b>	<b>89,397</b>	<b>29,438</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,960	78,517	277,545	5
Commercial (461.2 )	275	34,672	99,139	6
Industrial (461.3 )	56	169,177	223,669	7
Public Authority (461.4 )	36	21,638	22,088	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,327</b>	<b>304,004</b>	<b>622,441</b>	
Private Fire Protection Service (462 )	18		12,300	9
Public Fire Protection Service (463 )	1		247,775	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>2,346</b>	<b>304,004</b>	<b>882,516</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	247,775	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>247,775</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	3,089	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>3,089</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
METER MAINTENANCE REVENUE	13,958	9
Return on net investment in meters charged to sewer department	4,717	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>18,675</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$5,000, 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

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	2,093	7,112	* 1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	5,130	5,455	3
Maintenance of Water Source Plant (605)	801	6,664	* 4
<b>Total Source of Supply Expenses</b>	<b>8,024</b>	<b>19,231</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	22	0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	63,368	62,342	7
Operation Supplies and Expenses (623)	4,733	4,260	8
Maintenance of Pumping Plant (625)	434	12,330	* 9
<b>Total Pumping Expenses</b>	<b>68,557</b>	<b>78,932</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	3,107	2,075	10
Chemicals (631)	22,801	17,420	* 11
Operation Supplies and Expenses (632)	1,777	67	12
Maintenance of Water Treatment Plant (635)	637	613	13
<b>Total Water Treatment Expenses</b>	<b>28,322</b>	<b>20,175</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	109,215	95,424	14
Operation Supplies and Expenses (641)	21,198	22,976	15
Maintenance of Distribution Reservoirs and Standpipes (650)	34,516	27,415	* 16
Maintenance of Mains (651)	18,146	41,835	* 17
Maintenance of Services (652)	16,640	12,658	18
Maintenance of Meters (653)	9,280	3,518	* 19
Maintenance of Hydrants (654)	13,956	12,443	20
Maintenance of Other Plant (655)	424	1,009	21
<b>Total Transmission and Distribution Expenses</b>	<b>223,375</b>	<b>217,278</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,005	1,403	22
Accounting and Collecting Labor (902)	8,347	8,003	23
Supplies and Expenses (903)	1,278	1,505	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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>11,630</b>	<b>10,911</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	35,321	33,422	28
Office Supplies and Expenses (921)	6,327	5,530	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	13,570	8,273	* 31
Property Insurance (924)	8,101	8,753	32
Injuries and Damages (925)	9,458	9,735	33
Employee Pensions and Benefits (926)	40,388	88,680	* 34
Regulatory Commission Expenses (928)	7,099	2,458	35
Miscellaneous General Expenses (930)	5,226	8,545	36
Transportation Expenses (933)	16,839	9,656	* 37
Maintenance of General Plant (935)	8,786	10,610	38
<b>Total Administrative and General Expenses</b>	<b>151,115</b>	<b>185,662</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>491,023</b>	<b>532,189</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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.

Account 600-Operation labor- 2009 had more maintenance at the well houses  
Account 605-Maintenance of Water Plant-2009 had more painting and maintenance at the well house  
Account 625-Maintenance of Pumping Plant-2009 had substantial cost for paint for maintenance projects  
Account 631-Chemicals-Cost of chemicals increased in 2010  
Account 650-Maintenance of Distribution Reservoirs-Increased due to maintenance agreement with outside party in 2010  
Account 651-Maintenance of Mains-2009 had repairs in South Industrial Park  
Account 653-Maintenance of Meters-More meter repairs in 2010  
Account 923-Outside Services-2010 had increased outside testing and additional professional fee  
Account 926-Employee Pension and Benefits-2009 included OPEB expense  
Account 933-Transportation-2010 had cost to repair a backhoe

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**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		141,072	137,941	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,921	1,889	2
<b>Net property tax equivalent</b>		<b>139,151</b>	<b>136,052</b>	
Social Security	PAYROLL	14,058	13,831	3
PSC Remainder Assessment	50/50 SPLIT	413	460	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>153,622</b>	<b>150,343</b>	

### 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			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.175726				3
County tax rate	mills		5.610855				4
Local tax rate	mills		7.879459				5
School tax rate	mills		9.999012				6
Voc. school tax rate	mills		1.507532				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.172584</b>				<b>10</b>
Less: state credit	mills		1.505820				11
<b>Net tax rate</b>	mills		<b>23.666764</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>7.879459</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.506544</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.386003</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.172584</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.770124</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.666764</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.226335</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,967,463	7,967,463				22
Materials & Supplies	\$	43,540	43,540				23
<b>Subtotal</b>	\$	<b>8,011,003</b>	<b>8,011,003</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,011,003</b>	<b>8,011,003</b>				<b>26</b>
Assessment Ratio	dec.		0.966170				27
<b>Assessed Value</b>	\$	<b>7,739,991</b>	<b>7,739,991</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.226335</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>141,072</b>	<b>141,072</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>141,072</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	25,366				25,366	4
Structures and Improvements (311)	27,442				27,442	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	797,976				797,976	8
Supply Mains (316)	3,810				3,810	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>854,594</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>854,594</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	810				810	11
Structures and Improvements (321)	509,672				509,672	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	148,130				148,130	14
Diesel Pumping Equipment (326)	6,000				6,000	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>664,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>664,612</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	19,453				19,453	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>19,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,453</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	2,434				2,434	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	931,722				931,722	24
Transmission and Distribution Mains (343)	2,797,584	54,054	10,760		2,840,878	25
Services (345)	489,090	24,000	1,200		511,890	26
Meters (346)	218,233	100	250		218,083	27
Hydrants (348)	236,676	15,000	950		250,726	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	561				561	29
<b>Total Transmission and Distribution Plant</b>	<b>4,676,300</b>	<b>93,154</b>	<b>13,160</b>	<b>0</b>	<b>4,756,294</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	96,694				96,694	31
Office Furniture and Equipment (391)	7,002				7,002	32
Computer Equipment (391.1)	19,830				19,830	33
Transportation Equipment (392)	154,720				154,720	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	19,254				19,254	36
Laboratory Equipment (395)	4,647				4,647	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	5,063				5,063	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	188,500				188,500	41
<b>Total General Plant</b>	<b>495,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>495,710</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,710,669</b>	<b>93,154</b>	<b>13,160</b>	<b>0</b>	<b>6,790,663</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,710,669</b>	<b>93,154</b>	<b>13,160</b>	<b>0</b>	<b>6,790,663</b>	

## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,020,820				1,020,820	25
Services (345)	173,263				173,263	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	62,711				62,711	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,256,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,256,794</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,256,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,256,794</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,256,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,256,794</b>	

## 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			24,293	<b>24,293</b>	1
February			22,939	<b>22,939</b>	2
March			26,910	<b>26,910</b>	3
April			27,229	<b>27,229</b>	4
May			29,233	<b>29,233</b>	5
June			29,625	<b>29,625</b>	6
July			33,087	<b>33,087</b>	7
August			31,854	<b>31,854</b>	8
September			28,760	<b>28,760</b>	9
October			30,384	<b>30,384</b>	10
November			28,893	<b>28,893</b>	11
December			28,362	<b>28,362</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>341,569</b>	<b>341,569</b>	

## 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.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	341,569	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>341,569</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	304,004	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>37,565</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	2,610	<b>8</b>
Gallons (000's) used for fire protection:		<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:		<b>10</b>
Gallons (000's) used for other system uses:	470	<b>11</b>
Subtotal Authorized System Uses:	<b>3,080</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	1,000	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:		<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>33,485</b>	<b>18</b>
Subtotal Water Losses:	<b>34,485</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>89%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>10%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,513	<b>29</b>
Date of maximum: 07/08/2010		<b>30</b>
Cause of maximum: BI directional flushing		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	543	<b>33</b>
Date of minimum: 01/01/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,532,656	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	3	<b>40</b>
Number of service breaks repaired this year:	2	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	5,300	<b>43</b>
Outside municipality?	1	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	<b>1</b>
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	<b>2</b>
WELL 6 WISCONSIN	6	410	18	2,016,000	Yes	<b>3</b>

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## 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	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	15
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	19
Year Installed	1996	1996	1992	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,100	1,400	1,100	22
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	23 24
Year Installed	1996	1996	1962	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	50	50	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	CEMETERY	KNOPF ROAD	N WISCONSIN	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1963	2004	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	47	186	0	6
Total capacity in gallons (actual)	513,000	500,000	60,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	Y	Y	14
Footnotes				15

## 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	SKOSSUTH	W CUMBERLAND	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1979	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	100,000	32,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	0				0	1
M	D	2.000	301				301	2
M	D	4.000	25,689				25,689	3
P	D	4.000	42				42	4
M	D	6.000	69,178		1,297		67,881	5
P	D	6.000	705				705	6
M	D	8.000	33,544				33,544	7
P	D	8.000	14,049	24			14,073	8
M	D	10.000	9,894				9,894	9
P	D	10.000	5,325	1,377			6,702	10
M	D	12.000	41,253		48		41,205	11
P	D	12.000	6,164	48			6,212	12
<b>Total Within Municipality</b>			<b>206,144</b>	<b>1,449</b>	<b>1,345</b>	<b>0</b>	<b>206,248</b>	
<b>Total Utility</b>			<b>206,144</b>	<b>1,449</b>	<b>1,345</b>	<b>0</b>	<b>206,248</b>	

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## WATER MAINS

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**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.**

**Financed by the Utility. No assessments.**

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## 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	0.500	110		1		109		1
M	0.750	1,004		5		999		2
L	0.750	293		5		288		3
P	1.000	7				7		4
M	1.000	601		4		597	152	5
M	1.250	1				1		6
P	1.250	99	16			115		7
M	1.500	17				17		8
M	2.000	28				28		9
P	2.000	4				4		10
M	3.000	6				6		11
P	4.000	1				1		12
M	4.000	3				3		13
P	6.000	5				5	3	14
P	8.000	2				2		15
M	8.000	8				8		16
<b>Total Utility</b>		<b>2,189</b>	<b>16</b>	<b>15</b>	<b>0</b>	<b>2,190</b>	<b>155</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

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

**Financed by the Utility. No assessments.**

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## 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	2,248		8		2240	277	1
1.000	61				61	4	2
1.500	30	1	1		30	8	3
2.000	44		1		43	11	4
3.000	12				12	7	5
4.000	8				8	7	6
<b>Total:</b>	<b>2,403</b>	<b>1</b>	<b>10</b>	<b>0</b>	<b>2394</b>	<b>314</b>	

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	1,955	169	23	10	0	83	<b>2240</b>	<b>1</b>
1.000	5	44	7	1	0	4	<b>61</b>	<b>2</b>
1.500	0	22	5	2	0	1	<b>30</b>	<b>3</b>
2.000	0	24	9	2	0	8	<b>43</b>	<b>4</b>
3.000	0	3	3	2	1	3	<b>12</b>	<b>5</b>
4.000	0	1	3	3	0	1	<b>8</b>	<b>6</b>
<b>Total:</b>	<b>1,960</b>	<b>263</b>	<b>50</b>	<b>20</b>	<b>1</b>	<b>100</b>	<b>2394</b>	

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## METERS

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**Meters (Page W-23)**

**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**

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	317	5	5		317	2
<b>Total Fire Hydrants</b>	<b>317</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>317</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**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:	317
Number of distribution system valves end of year:	502
Number of distribution valves operated during year:	491

## 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	113 Water St	Other	1/16/2003	*	1
Station Meter	<= 2-inch	189 W Cumberland St	Other	1/16/2003	*	2
Station Meter	<= 2-inch	251 Webster St	Other	2/24/2010	*	3
Station Meter	<= 2-inch	195 W Cumberland St	Other	2/21/2003	*	4
Station Meter	<= 2-inch	518 N Wisconsin St	Other	10/18/2007	*	5
Station Meter	<= 2-inch	234 S Wisconsin St	Other	9/19/2005	*	6

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## LIST OF ALL STATION AND WHOLESALE METERS

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List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

All are Disk type

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## 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)
<b>Green Lake County</b>	
<b>Cities</b>	
BERLIN	2,133
<b>Total Cities:</b>	<b>2,133</b>
<b>Total Green Lake County:</b>	<b>2,133</b>
<b>Waushara County</b>	
<b>Cities</b>	
BERLIN	24
<b>Total Cities:</b>	<b>24</b>
<b>Total Waushara County:</b>	<b>24</b>
<b>Total Company:</b>	<b>2,157</b>