



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WHITELAW MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 147 WEST MENASHA AVE
 WHITELAW, WI 54247

For the Year Ended: DECEMBER 31, 2009

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

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

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

GENERAL RULES FOR REPORTING

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITELAW MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 147 WEST MENASHA AVE
WHITELAW, WI 54247

When was utility organized? 1/1/1964

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CHRISTINA HILL

Title: CLERK/TREASURER

Office Address:

147 WEST MENASHA AVE
WHITELAW, WI 54247

Telephone: (920) 732 - 3239

Fax Number: (920) 732 - 1193

Email Address: villageofwhitelaw@comcast.net

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

Name: CHARLES N 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

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

Name: MR RANDAL CHRISTIANSEN

Title: CHAIRMAN

Office Address:

251 CEDAR STREET
WHITELAW, WI 54247

Telephone:

Fax Number:

Email Address:

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

YES

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

Name: SEE ABOVE

Title:

Office Address:

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

Telephone: (920) 684 - 7128

Fax Number: (920) 684 - 3709

Email Address: habco.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2010

Period covered by most recent audit: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: MR GERALD LINSMEIER

Title: PLANT OPERATOR

Office Address:

147 W MENASHA
WHITELAW, WI 54247

Telephone: (920) 732 - 1331

Fax Number: (920) 732 - 1193

Email Address: villageofwhitelaw@comcast.net

Name of utility commission/committee: WHITELAW SEWER AND WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

MR RANDAL CHRISTIANSEN, CHAIRMAN
MR HEATH MILLER, MEMBER
MR EUGENE SCHNEIDER, 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)

General footnotes

To the Village Board
Village of Whitelaw, Wisconsin

We have compiled the balance sheet of the Village of Whitelaw Water Utility as of December 31, 2009 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our audit report.

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

Hawkins, Ash, Baptie & Co, LLP

Manitowoc, Wisconsin
February 24, 2010

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	38,973	35,804	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	34,632	34,760	2
Depreciation Expense (403)	4,309	4,303	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,486	6,346	5
Total Operating Expenses	45,427	45,409	
Net Operating Income	(6,454)	(9,605)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,454)	(9,605)	
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)	3,575	5,697	10
Miscellaneous Nonoperating Income (421)	68,907	58,022	11
Total Other Income	72,482	63,719	
Total Income	66,028	54,114	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,814)	(3,814)	12
Other Income Deductions (426)	2,484	2,445	13
Total Miscellaneous Income Deductions	(1,330)	(1,369)	
Income Before Interest Charges	67,358	55,483	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,519	36,127	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	33,519	36,127	
Net Income	33,839	19,356	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	547,381	528,025	20
Balance Transferred from Income (433)	33,839	19,356	21
Miscellaneous Credits to Surplus (434)	224,084	0	22
Miscellaneous Debits to Surplus--Debit (435)	224,084	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)	581,220	547,381	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	38,973	0	38,973	1
Total (Acct. 400):	38,973	0	38,973	
Operation and Maintenance Expense (401-402):				
Derived	34,632	0	34,632	2
Total (Acct. 401-402):	34,632	0	34,632	
Depreciation Expense (403):				
Derived	4,309	0	4,309	3
Total (Acct. 403):	4,309	0	4,309	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	6,486	0	6,486	5
Total (Acct. 408):	6,486	0	6,486	
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:	(6,454)	0	(6,454)	
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	3,575		3,575	11
Total (Acct. 419):	3,575	0	3,575	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONREGULATORY SEWER	68,907		68,907	13
Total (Acct. 421):	68,907	0	68,907	
TOTAL OTHER INCOME:	72,482	0	72,482	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,814)	0	(3,814)	14
NONE			0	15
Total (Acct. 425):	(3,814)	0	(3,814)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	2,484	2,484	16
NONE			0	17
Total (Acct. 426):	0	2,484	2,484	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,814)	2,484	(1,330)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	33,519	0	33,519	18
Total (Acct. 427):	33,519	0	33,519	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	33,519	0	33,519	
NET INCOME:	36,323	(2,484)	33,839	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	223,758	323,623	547,381	24
Total (Acct. 216):	223,758	323,623	547,381	
Balance Transferred from Income (433):				
Derived	36,323	(2,484)	33,839	25
Total (Acct. 433):	36,323	(2,484)	33,839	
Miscellaneous Credits to Surplus (434):				
ADJUST CONTRIBUTED PLANT SURPLUS TO ACTUAL	224,084		224,084	26
Total (Acct. 434):	224,084	0	224,084	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
ADJUST CONTRIBUTED PLANT SURPLUS TO ACTUAL		224,084	224,084	27
Total (Acct. 435)--Debit:	0	224,084	224,084	
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):	484,165	97,055	581,220	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.
Reclassification between CIAC and non-CIAC surplus accounts

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.
Reclassification between CIAC and non-CIAC surplus accounts

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	38,973	0	0	0	38,973	1
Less: interdepartmental sales	85		0	0	85	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	38,888	0	0	0	38,888	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	358,079	358,079	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	185,488	178,132	2
Net Utility Plant	172,591	179,947	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,237,945	2,237,492	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	813,468	753,066	4
Net Nonutility Property	1,424,477	1,484,426	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,250	12,250	6
Sinking Funds (125)	211,180	202,435	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,647,907	1,699,111	
CURRENT AND ACCRUED ASSETS			
Cash (131)	7,440	355	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	11,011	5,983	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	6,586	6,773	15
Other Accounts Receivable (143)	41,977	41,687	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	2,503	2,503	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	69,517	57,301	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	7,376	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	7,376	
Total Assets and Other Debits	1,890,015	1,943,735	

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)	134,433	134,433	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	581,220	547,381	35
Total Proprietary Capital	715,653	681,814	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	12,612	14,612	37
Other long-Term Debt (224)	1,073,445	1,153,115	38
Total Long-Term Debt	1,086,057	1,167,727	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)		270	40
Payables to Municipality (233)	20,657	21,579	41
Customer Deposits (235)			42
Taxes Accrued (236)	5,430	5,430	43
Interest Accrued (237)	8,817	9,700	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	34,904	36,979	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	53,401	57,215	49
Total Deferred Credits	53,401	57,215	
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	1,890,015	1,943,735	

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	358,079	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)	169,012	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	189,067	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	358,079	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)	93,476	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	92,012	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	185,488	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	172,591	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)	88,604				88,604	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,309				4,309	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	563				563	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	4,872	0	0	0	4,872	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	93,476	0	0	0	93,476	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)	89,528				89,528	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	2,484				2,484	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	2,484	0	0	0	2,484	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)	92,012	0	0	0	92,012	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,237,492	453		2,237,945	1
CONSTRUCTION IN PROGRESS-SEWER	0			0	2
Total Nonutility Property (121)	2,237,492	453	0	2,237,945	
Less accum. prov. depr. & amort. (122)	753,066	60,402		813,468	3
Net Nonutility Property	1,484,426	(59,949)	0	1,424,477	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	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)	2,451	2,451	2
Sewer utility (154)	52	52	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	2,503	2,503	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	134,433	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>134,433</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)
Total Bonds (Account 221):				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- | |
|--|
| <ol style="list-style-type: none"> 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)					
GENERAL ADVANCE	12/31/1997	12/31/1998	0.00%	12,612	1
Total for Account 223				12,612	
Other Long-Term Debt (224)					
TRUST FUND LOAN	01/01/1995	03/15/2015	6.75%	80,429	2
CLEAN WATER FUND LOAN	07/25/2001	05/01/2021	2.74%	993,016	3
Total for Account 224				1,073,445	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,430	1
Accruals:		
Charged water department expense	6,486	2
Charged electric department expense		3
Charged sewer department expense	2,407	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,893	
Taxes paid during year:		
County, state and local taxes	5,430	6
Social Security taxes	3,433	7
PSC Remainder Assessment	30	8
Other (explain):		
NONE		9
Total payments and other debits	8,893	
Balance end of year	5,430	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	4,899	5,574	6,144	4,329	3
CLEAN WATER FUND LOAN	4,801	27,945	28,258	4,488	4
Subtotal	9,700	33,519	34,402	8,817	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,700	33,519	34,402	8,817	

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	12,250	2
Total (Acct. 124):	12,250	
Sinking Funds (125):		
BOND/INTEREST REDEMPTION FUND	14,414	3
BOND RESERVE FUND	13,382	4
EQUIPMENT REPLACEMENT FUND	76,937	5
BUILDING REPLACEMENT SEWERAGE PLANT	3,057	6
SEWAGE PLANT BOND UPGRADE FUND	35,160	7
DEPRECIATION FUND	68,230	8
Total (Acct. 125):	211,180	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		10
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,586	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	6,586	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	41,382	17
Merchandising, jobbing and contract work		18
Other (specify):		
INTEREST RECEIVABLE	595	19
Total (Acct. 143):	41,977	

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)	
Receivables from Municipality (145):		
NONE		20
Total (Acct. 145):	0	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO VILLAGE	20,657	27
Total (Acct. 233):	20,657	
Other Deferred Credits (253):		
Regulatory Liability	53,401	28
NONE		29
Total (Acct. 253):	53,401	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 233-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)	169,012	0	0	0	169,012	1
Materials and Supplies	2,451	0	0	0	2,451	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	91,040	0	0	0	91,040	4
Customer Advances for Construction					0	5
Regulatory Liability	55,308	0	0	0	55,308	6
NONE					0	7
Average Net Rate Base	25,115	0	0	0	25,115	
Net Operating Income	(6,454)	0	0	0	(6,454)	8
Net Operating Income as a percent of						
Average Net Rate Base	-25.70%	N/A	N/A	N/A	-25.70%	

**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	57,215	0	0	0	57,215	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,814	0	0	0	3,814	3
Other (specify):						
NONE					0	4
Balance End of Year	53,401	0	0	0	53,401	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	36,649	34,670	1
Total Sales of Water	36,649	34,670	
Other Operating Revenues			
Forfeited Discounts (470)	1,139	796	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,185	338	5
Total Other Operating Revenues	2,324	1,134	
Total Operating Revenues	38,973	35,804	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	25,638	26,381	6
General Operating Expenses (680-691)	8,994	8,379	7
Total Operation and Maintenance Expenses	34,632	34,760	
Other Operating Expenses			
Depreciation Expense (403)	4,309	4,303	8
Amortization Expense (404-407)		0	9
Taxes (408)	6,486	6,346	10
Total Other Operating Expenses	10,795	10,649	
Total Operating Expenses	45,427	45,409	
NET OPERATING INCOME	(6,454)	(9,605)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	5	203	315	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	5	203	315	
Metered Sales to General Customers (461)				
Residential (461.1)	289	13,268	21,952	5
Commercial (461.2)	18	1,528	2,151	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	307	14,796	24,103	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		11,813	10
Other Water Sales (465)	4	102	333	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	2	4,754	85	13
Total Sales of Water	319	19,855	36,649	

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)	11,813	3
NONE		4
Total Public Fire Protection Service (463)	11,813	
Forfeited Discounts (470):		
FORFEITED DISCOUNTS	1,139	5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	1,139	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT CHARGES/OTHER	855	9
Return on net investment in meters charged to sewer department	330	10
Other (specify):		
Total Other Water Revenues (474)	1,185	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	11,234	10,227	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,193	5,011	3
Chemicals (630)	612	809	4
Supplies and Expenses (640)	1,186	2,145	5
Repairs of Water Plant (650)	8,413	8,189	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	25,638	26,381	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,023	2,658	8
Office Supplies and Expenses (681)	1,455	1,151	9
Outside Services Employed (682)	2,236	2,125	10
Insurance Expense (684)	892	890	11
Employees Pensions and Benefits (686)	939	961	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	449	594	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	8,994	8,379	
Total Operation and Maintenance Expenses	34,632	34,760	

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		5,430	5,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		141	135	2
Net property tax equivalent		5,289	5,295	
Social Security		1,167	1,020	3
PSC Remainder Assessment		30	31	4
Other (specify): NONE			0	5
Total tax expense		6,486	6,346	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190990				3
County tax rate	mills		6.202325				4
Local tax rate	mills		2.806193				5
School tax rate	mills		10.985213				6
Voc. school tax rate	mills		1.677850				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.862571				10
Less: state credit	mills		1.840775				11
Net tax rate	mills		20.021796				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.806193				14
Combined School Tax Rate	mills		12.663063				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.469256				17
Total Tax Rate	mills		21.862571				18
Ratio of Local and School Tax to Total	dec.		0.707568				19
Total tax net of state credit	mills		20.021796				20
Net Local and School Tax Rate	mills		14.166782				21
Utility Plant, Jan. 1	\$	358,079	358,079				22
Materials & Supplies	\$	2,451	2,451				23
Subtotal	\$	360,530	360,530				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	360,530	360,530				26
Assessment Ratio	dec.		0.888555				27
Assessed Value	\$	320,351	320,351				28
Net Local & School Rate	mills		14.166782				29
Tax Equiv. Computed for Current Year	\$	4,538	4,538				30
Tax Equivalent per 1994 PSC Report	\$	5,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	5,430					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)	400				400	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)	8,293				8,293	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	8,693	0	0	0	8,693	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	14,180				14,180	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	14,446				14,446	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,981				5,981	16
Total Pumping Plant	34,607	0	0	0	34,607	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	1,825				1,825	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,825	0	0	0	1,825	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	400				400	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	26,201				26,201	24
Transmission and Distribution Mains (343)	41,138				41,138	25
Services (345)	15,815				15,815	26
Meters (346)	22,383				22,383	27
Hydrants (348)	11,078				11,078	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	117,015	0	0	0	117,015	
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)	724				724	33
Transportation Equipment (392)	4,734				4,734	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)	1,414				1,414	41
Total General Plant	6,872	0	0	0	6,872	
Total utility plant in service directly assignable	169,012	0	0	0	169,012	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	169,012	0	0	0	169,012	

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)	116,558				116,558	25
Services (345)	49,453				49,453	26
Meters (346)	0				0	27
Hydrants (348)	23,056				23,056	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	189,067	0	0	0	189,067	
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	189,067	0	0	0	189,067	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	189,067	0	0	0	189,067	

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			1,958	1,958	1
February			1,774	1,774	2
March			1,700	1,700	3
April			1,295	1,295	4
May			1,483	1,483	5
June			1,991	1,991	6
July			2,990	2,990	7
August			1,739	1,739	8
September			1,837	1,837	9
October			1,396	1,396	10
November			1,342	1,342	11
December			1,417	1,417	12
Total annual pumpage	0	0	20,922	20,922	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	20,922	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	20,922	3
Less: Gallons (000's) sold:	19,855	4
Gallons (000's) entering distribution system but not sold:	1,067	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	24	7
Gallons (000's) used for fire protection:	3	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	27	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	1,040	17
Subtotal of Estimated Losses:	1,040	18
Percentage of water entering distribution system sold:	95%	19
Percentage of unaccounted for water:	5%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	157	22
Date of maximum: 07/07/2009		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	28	25
Date of minimum: 05/01/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	22,985	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	739	35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
338 EAST MENASHA AVENUE	1	495	12	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	VILLAGE OF WHITELAW	VILLAGE OF WHITELAW		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	GOULDS	CONTINENTAL		5
Year Installed	2004	1963		6
Type	VERTICAL TURBINE	OTHER		7
Actual Capacity (gpm)	550	300		8
Pump Motor or Standby Engine Mfr	LAYNE	CONTINENTAL MOTORS		10
Year Installed	1963	1963		11
Type	ELECTRIC	NATURAL GAS		12
Horsepower	40	30		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	50,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	14,394				14,394	1
P	D	6.000	180				180	2
M	D	8.000	5,000				5,000	3
P	D	8.000	1,899				1,899	4
Total Within Municipality			21,473	0	0	0	21,473	
Total Utility			21,473	0	0	0	21,473	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	264				264	4	1
M	1.000	51				51	7	2
M	1.250	1				1		3
M	2.000	3				3		4
Total Utility		319	0	0	0	319	11	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	336				336	14	1
1.000	2				2	2	2
1.500	2				2	1	3
2.000	2				2	0	4
Total:	342	0	0	0	342	17	

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	289	13	0	3	2	29	336	1
1.000	0	2	0	0	0	0	2	2
1.500	0	1	0	1	0	0	2	3
2.000	0	2	0	0	0	0	2	4
Total:	289	18	0	4	2	29	342	

METERS

Meters (Page W-21)

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

Testing is done as time permits. Efforts are made to test 10% of meters every year, but this does not always happen. Meters are replaced as needed

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

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	47				47	2
Total Fire Hydrants	47	0	0	0	47	
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:	47
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	47