



3015 (01-03-11)

ANNUAL REPORT

OF

Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Principal Office: 511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

For the Year Ended: DECEMBER 31, 2010

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I JAMES BYDALEK of
(Person responsible for accounts)

Mishicot Water Utility and Sewage Department, 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) 03/16/2011
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Utility Address: 511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

When was utility organized? 10/1/1957

Report any change in name:

Effective Date:

Utility Web Site: mishicot.org

Utility employee in charge of correspondence concerning this report:

Name: JAMES BYDALEK
Title: CLERK-TREASURER

Office Address:
511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

Email Address: vmishicot@lakefield.net

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

Name: JAMES BYDALEK
Title: CLERK-TREASURER

Office Address: VILLAGE OF MISHICOT
511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525 EXT

Fax Number: (920) 755 - 2525

Email Address: vmishicot@lakefield.net

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

Name: BERNIE SAMZ
Title: CHAIRMAN

Office Address:
511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

Email Address: vmishicot@lakefield.net

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: MICHAEL KONENCY
Title:

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (800) 676 - 0829

Fax Number: (920) 436 - 7808

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 11/16/2010

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: LARRY HLINAK

Title: MANAGER

Office Address:

511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

Email Address: vmishicot@lakefield.net

Name: MR JAMES BYDALEK

Title: CLERK-TREASURER

Office Address:

511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

Email Address: vmishicot@lakefield.net

Name: MR LAWRENCE HLINAK

Title: SUPERINTENDENT

Office Address:

511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

Email Address: vmishicot@lakefield.net

Name of utility commission/committee: Mishicot Utility Commission

Names of members of utility commission/committee:

- MR ALLEN BERANEK, MEMBER
- MR JOHN FRANZ, MEMBER
- MR DONALD HAACK, MEMBER
- MR MELVIN KLIMENT, MEMBER
- MR BOB LISCHKA, MEMBER
- MR MARK RABAS, MEMBER
- MR BERNIE SAMZ, CHAIRMAN

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:

IDENTIFICATION AND OWNERSHIP

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	212,385	210,442	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	117,046	104,168	2
Depreciation Expense (403)	40,423	37,648	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	39,142	33,806	5
Total Operating Expenses	196,611	175,622	
Net Operating Income	15,774	34,820	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,774	34,820	
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)	6,075	7,948	10
Miscellaneous Nonoperating Income (421)	197,511	217,054	11
Total Other Income	203,586	225,002	
Total Income	219,360	259,822	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,443)	(6,443)	12
Other Income Deductions (426)	10,053	10,053	13
Total Miscellaneous Income Deductions	3,610	3,610	
Income Before Interest Charges	215,750	256,212	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	89,946	92,302	14
Amortization of Debt Discount and Expense (428)	3,686	3,686	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,608	7,372	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	98,240	103,360	
Net Income	117,510	152,852	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,204,426	5,051,574	20
Balance Transferred from Income (433)	117,510	152,852	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	32,224	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)	5,289,712	5,204,426	

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	212,385	0	212,385	1
Total (Acct. 400):	212,385	0	212,385	
Operation and Maintenance Expense (401-402):				
Derived	117,046	0	117,046	2
Total (Acct. 401-402):	117,046	0	117,046	
Depreciation Expense (403):				
Derived	40,423	0	40,423	3
Total (Acct. 403):	40,423	0	40,423	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	39,142	0	39,142	5
Total (Acct. 408):	39,142	0	39,142	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	15,774	0	15,774	
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):				
NONE	6,075		6,075	11
Total (Acct. 419):	6,075	0	6,075	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
SEWER DEPARTMENT INCOME	197,511		197,511	13
Total (Acct. 421):	197,511	0	197,511	
TOTAL OTHER INCOME:	203,586	0	203,586	

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	(6,443)	0	(6,443)	14
NONE			0	15
Total (Acct. 425):	(6,443)	0	(6,443)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	10,053	10,053	16
NONE			0	17
Total (Acct. 426):	0	10,053	10,053	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,443)	10,053	3,610	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	89,946	0	89,946	18
Total (Acct. 427):	89,946	0	89,946	
Amortization of Debt Discount and Expense (428):				
NONE	3,686		3,686	19
Total (Acct. 428):	3,686	0	3,686	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	4,608	0	4,608	21
Total (Acct. 430):	4,608	0	4,608	
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:	98,240	0	98,240	
NET INCOME:	127,563	(10,053)	117,510	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,776,885	427,541	5,204,426	24
Total (Acct. 216):	4,776,885	427,541	5,204,426	
Balance Transferred from Income (433):				
Derived	127,563	(10,053)	117,510	25
Total (Acct. 433):	127,563	(10,053)	117,510	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	32,224		32,224	27
Total (Acct. 435)--Debit:	32,224	0	32,224	
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):	4,872,224	417,488	5,289,712	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$2,000, please explain fully.

Amounts due State of Wisconsin for additional concrete repair on state highway after watermain replacement in 2009. Amount was not received by utility until 2010.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	212,385	0	0	0	212,385	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	212,385	0	0	0	212,385	

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	0.9	1
Electric		2
Gas		3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,462,171	2,411,753	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	715,297	662,745	2
Net Utility Plant	1,746,874	1,749,008	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,567,881	6,500,340	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	669,416	534,372	4
Net Nonutility Property	5,898,465	5,965,968	
Investment in Municipality (123)	449,851	449,851	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	381,309	353,954	8
Other Special Funds (128)	529,342	513,473	9
Total Other Property and Investments	7,258,967	7,283,246	
CURRENT AND ACCRUED ASSETS			
Cash (131)	631	319	10
Special Deposits (134)	0	0	11
Working Funds (135)	568,495	550,391	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	36,703	42,132	15
Other Accounts Receivable (143)	366,300	402,754	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	16,389	11,202	18
Plant Materials and Operating Supplies (154)	2,476	3,277	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	761	725	21
Stores Expense (163)	0	0	22
Prepayments (165)	364	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	992,119	1,010,800	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,457	6,143	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	3,850	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	2,457	9,993	
Total Assets and Other Debits	10,000,417	10,053,047	

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)	458,288	458,288	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	5,289,712	5,204,426	35
Total Proprietary Capital	5,748,000	5,662,714	
LONG-TERM DEBT			
Bonds (221)	3,462,678	3,634,915	36
Advances from Municipality (223)	58,823	117,646	37
Other long-Term Debt (224)	35,524	0	38
Total Long-Term Debt	3,557,025	3,752,561	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,659	20,809	40
Payables to Municipality (233)	494,965	436,939	41
Customer Deposits (235)			42
Taxes Accrued (236)	36,963	31,192	43
Interest Accrued (237)	41,268	42,118	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	14,769	16,503	46
Total Current and Accrued Liabilities	611,624	547,561	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	83,768	90,211	49
Total Deferred Credits	83,768	90,211	
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	10,000,417	10,053,047	

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	2,411,753	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)	1,832,007	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	630,164	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	2,462,171	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)	498,921	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	216,376	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	715,297	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	1,746,874	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)	456,422				456,422	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,423				40,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,853				2,853	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	43,276	0	0	0	43,276	16
Debits during year						17
Book cost of plant retired	777				777	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	777	0	0	0	777	25
Balance end of year (111.1)	498,921	0	0	0	498,921	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)	206,323				206,323	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	10,053				10,053	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	10,053	0	0	0	10,053	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)	216,376	0	0	0	216,376	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121. |
| 2. Other items may be grouped by classes of property. |
| 3. Describe in detail any investment in sewer department carried in this account. |

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	6,500,340	233,453	165,912	6,567,881	1
NONE	0			0	2
Total Nonutility Property (121)	6,500,340	233,453	165,912	6,567,881	
Less accum. prov. depr. & amort. (122)	534,372	150,294	15,250	669,416	3
Net Nonutility Property	5,965,968	83,159	150,662	5,898,465	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	2,476	3,277	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	761	725	7
Stores expense (163)		0	8
Total Materials and Supplies	3,237	4,002	

**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)				
1996 MORTGAGE REVENUE REFUNDING BONDS	6,143	3687	2,457	1
Total			2,457	
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	458,288	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>458,288</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)	
2002 CLEAN WATER FUND MORTGAGE REVENUE BONDS	07/10/2002	05/01/2022	2.74%	451,225	1
2007 CLEAN WATER FUND MORTGAGE REVENUE BONDS	09/26/2007	05/01/2027	2.50%	3,011,453	2
Total Bonds (Account 221):				3,462,678	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTE	05/17/2002	09/01/2011	4.69%	58,823	1
Total for Account 223				58,823	
Other Long-Term Debt (224)					
PAYABLE TO STATE	01/01/2010	01/01/2013	0.00%	35,524	2
Total for Account 224				35,524	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,192	1
Accruals:		
Charged water department expense	39,142	2
Charged electric department expense		3
Charged sewer department expense	3,524	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,666	
Taxes paid during year:		
County, state and local taxes	31,192	6
Social Security taxes	5,482	7
PSC Remainder Assessment	221	8
Other (explain):		
NONE		9
Total payments and other debits	36,895	
Balance end of year	36,963	

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)					
1996 MORTGAGE REVENUE REFUNDING BONDS	0			0	1
2002 CLEAN WATER FUND MORTGAGE REVENUE BONDS	1,661	13,524	12,840	2,345	2
2007 CLEAN WATER FUND MORTGAGE REVENUE BONDS	42,259	76,422	77,035	41,646	3
Subtotal	43,920	89,946	89,875	43,991	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTE	(1,802)	4,608	5,529	(2,723)	4
Subtotal	(1,802)	4,608	5,529	(2,723)	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	42,118	94,554	95,404	41,268	

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):		
DUE FROM TIF	449,851	1
Total (Acct. 123):	449,851	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
WATER DEPRECIATION FUND	381,309	4
Total (Acct. 126):	381,309	
Other Special Funds (128):		
SEWER DEPRECIATION FUND	529,342	5
Total (Acct. 128):	529,342	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,703	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	36,703	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	167,316	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM CITY OF TWO RIVERS FOR SEWER MAINS	198,984	14
Total (Acct. 143):	366,300	
Receivables from Municipality (145):		
SPECIALS AND DELINQUENT CHARGES ON TAX ROLL	16,389	15
Total (Acct. 145):	16,389	
Prepayments (165):		
NONE	364	16
Total (Acct. 165):	364	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO CITY OF TWO RIVERS FOR SEWAGE PLANT BUY IN	494,965	22
Total (Acct. 233):	494,965	
Other Deferred Credits (253):		
Regulatory Liability	83,768	23
NONE		24
Total (Acct. 253):	83,768	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

143 - done

233 - done

145 - 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)	1,806,798	0	0	0	1,806,798	1
Materials and Supplies	2,876	0	0	0	2,876	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	477,671	0	0	0	477,671	4
Customer Advances for Construction					0	5
Regulatory Liability	86,989	0	0	0	86,989	6
NONE					0	7
Average Net Rate Base	1,245,014	0	0	0	1,245,014	
Net Operating Income	15,774	0	0	0	15,774	8
Net Operating Income as a percent of						
Average Net Rate Base	1.27%	N/A	N/A	N/A	1.27%	

**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	90,211	0	0	0	90,211	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,443	0	0	0	6,443	3
Other (specify):						
NONE					0	4
Balance End of Year	83,768	0	0	0	83,768	

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)	165,586	169,794	1
Total Sales of Water	165,586	169,794	
Other Operating Revenues			
Forfeited Discounts (470)	1,355	1,463	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	45,444	39,185	5
Total Other Operating Revenues	46,799	40,648	
Total Operating Revenues	212,385	210,442	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	66,515	56,473	6
General Operating Expenses (680-691)	50,531	47,695	7
Total Operation and Maintenance Expenses	117,046	104,168	
Other Operating Expenses			
Depreciation Expense (403)	40,423	37,648	8
Amortization Expense (404-407)		0	9
Taxes (408)	39,142	33,806	10
Total Other Operating Expenses	79,565	71,454	
Total Operating Expenses	196,611	175,622	
NET OPERATING INCOME	15,774	34,820	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	534	22,581	64,576	5
Commercial (461.2)	87	12,796	31,948	6
Industrial (461.3)				7
Public Authority (461.4)	16	1,997	6,226	8
Total Metered Sales to General Customers (461)	637	37,374	102,750	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		62,836	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	638	37,374	165,586	

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	NONE			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	62,836	3
NONE		4
Total Public Fire Protection Service (463)	62,836	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,355	6
Other (specify):		
Total Forfeited Discounts (470)	1,355	
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):		
TOWER RENTAL	43,214	9
Return on net investment in meters charged to sewer department	2,230	10
Other (specify):		
Total Other Water Revenues (474)	45,444	

OTHER OPERATING REVENUES (WATER)

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

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

474 - done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	17,525	22,103	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,574	7,805	3
Chemicals (630)	9,210	5,520	4
Supplies and Expenses (640)	8,961	10,093	5
Repairs of Water Plant (650)	23,245	10,952	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	66,515	56,473	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	17,135	15,528	8
Office Supplies and Expenses (681)	4,536	4,319	9
Outside Services Employed (682)		1,800	10
Insurance Expense (684)	7,893	6,951	11
Employees Pensions and Benefits (686)	15,704	18,652	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	5,263	434	14
Uncollectible Accounts (690)		11	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	50,531	47,695	
Total Operation and Maintenance Expenses	117,046	104,168	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

- 689 - Increase in costs due to D.N.R. ordered cross connection control program.
 - 650 - Increase due to more watermain breaks than normal.
 - 630 - increase in chlorine costs.
-

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		36,963	31,192	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		783	734	2
Net property tax equivalent		36,180	30,458	
Social Security		2,741	3,174	3
PSC Remainder Assessment		221	174	4
Other (specify): NONE			0	5
Total tax expense		39,142	33,806	

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		0.191436				3
County tax rate	mills		6.426214				4
Local tax rate	mills		6.656469				5
School tax rate	mills		10.001061				6
Voc. school tax rate	mills		1.757003				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.032183				10
Less: state credit	mills		1.602235				11
Net tax rate	mills		23.429948				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.656469				14
Combined School Tax Rate	mills		11.758064				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.414533				17
Total Tax Rate	mills		25.032183				18
Ratio of Local and School Tax to Total	dec.		0.735634				19
Total tax net of state credit	mills		23.429948				20
Net Local and School Tax Rate	mills		17.235874				21
Utility Plant, Jan. 1	\$	2,411,753	2,411,753				22
Materials & Supplies	\$	3,277	3,277				23
Subtotal	\$	2,415,030	2,415,030				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,415,030	2,415,030				26
Assessment Ratio	dec.		0.888000				27
Assessed Value	\$	2,144,547	2,144,547				28
Net Local & School Rate	mills		17.235874				29
Tax Equiv. Computed for Current Year	\$	36,963	36,963				30
Tax Equivalent per 1994 PSC Report	\$	25,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	36,963					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)	3,853				3,853	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)	72,360				72,360	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	76,213	0	0	0	76,213	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	77,177				77,177	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	131,869				131,869	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	209,046	0	0	0	209,046	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	7,406				7,406	18
Sand or Other Media Filtration Equipment (332)	37,287				37,287	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	44,693	0	0	0	44,693	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,684				1,684	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	156,962				156,962	24
Transmission and Distribution Mains (343)	944,885	47,527			992,412	25
Services (345)	136,258				136,258	26
Meters (346)	102,290	3,668	777		105,181	27
Hydrants (348)	82,064				82,064	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	1,424,143	51,195	777	0	1,474,561	
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)	23,991				23,991	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)	3,503				3,503	41
Total General Plant	27,494	0	0	0	27,494	
Total utility plant in service directly assignable	1,781,589	51,195	777	0	1,832,007	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,781,589	51,195	777	0	1,832,007	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

343 - Additional costs for concrete repair on watermain replaced on a state highway. These costs were not received by the utility until calculated by the state in 2010.

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)	491,975				491,975	25
Services (345)	88,151				88,151	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	50,038				50,038	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	630,164	0	0	0	630,164	
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	630,164	0	0	0	630,164	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	630,164	0	0	0	630,164	

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			3,580	3,580	1
February			3,108	3,108	2
March			3,601	3,601	3
April			3,459	3,459	4
May			3,605	3,605	5
June			3,728	3,728	6
July			4,460	4,460	7
August			4,489	4,489	8
September			3,760	3,760	9
October			3,398	3,398	10
November			3,033	3,033	11
December			3,683	3,683	12
Total annual pumpage	0	0	43,904	43,904	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	43,904	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	43,904	4
Less: Gallons (000's) sold (Revenue Water):	37,374	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	6,530	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	488	8
Gallons (000's) used for fire protection:	38	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	122	11
Subtotal Authorized System Uses:	648	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	915	14
Gallons (000's) lost due to service leaks or breaks:	151	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	27	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	4,789	18
Subtotal Water Losses:	5,882	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	13%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	267	29
Date of maximum: 09/21/2010		30
Cause of maximum: watermain break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	62	33
Date of minimum: 08/14/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	67,242	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	5	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,444	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
309 WASHINGTON STREET	1	202	12	684,000	Yes	1
904 STEINER DRIVE	2	130	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	001	002	003	1
Location	WELL 1	WELL 1	WELL 2	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	AURORA	JACUZZI	5
Year Installed	1997	2001	1984	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	475	500	8
Pump Motor or Standby Engine Mfr	LAYNE	STERLING	G.E.	10
Year Installed	1997	2001	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	30	10	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	004			15
Location	WELL 2			16
Purpose	B			17
Destination	D			18
Pump Manufacturer	AURORA			19
Year Installed	1984			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	500			22
Pump Motor or Standby Engine Mfr	U.S.			24
Year Installed	1984			25
Type	ELECTRIC			26
Horsepower	30			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	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1957	1984	1957	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	160	146	160	9 10
Total capacity in gallons (actual)	50,000	75,000	20,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320	0.7200	0.4320	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 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	4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	146		6
Total capacity in gallons (actual)	20,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	4.000	1,054				1,054	1
M	D	6.000	19,387				19,387	2
P	D	6.000	5,755				5,755	3
M	D	8.000	5,037				5,037	4
P	D	8.000	19,156				19,156	5
M	D	10.000	89				89	6
P	D	10.000	13,557				13,557	7
Total Within Municipality			64,035	0	0	0	64,035	
Total Utility			64,035	0	0	0	64,035	

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)	
P	0.625	349				349		1
M	1.000	240				240		2
M	1.250	1				1		3
M	1.500	6				6		4
M	2.000	7				7		5
M	3.000	3				3		6
M	4.000	2				2		7
P	6.000	2				2		8
Total Utility		610	0	0	0	610	0	

WATER SERVICES

Water Services (Page W-22)

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

There are no utility owned services not in use at end of the year.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,036	42	16		1062	64	1
1.000	12				12	0	2
1.500	42	1	2		41	18	3
2.000	5				5	1	4
3.000	5				5	0	5
6.000	3				3	0	6
Total:	1,103	43	18	0	1128	83	

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)	
0.750	539	56	0	10	0	457	1062	1
1.000	0	8	0	2	0	2	12	2
1.500	0	36	0	1	0	4	41	3
2.000	0	2	0	2	0	1	5	4
3.000	0	2	0	3	0	0	5	5
6.000	0	0	0	0	0	3	3	6
Total:	539	104	0	18	0	467	1128	

METERS

Meters (Page W-23)

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

water meters 1" or smaller are tested and or replaced within 10 years. In 2010 larger meters were tested primarily.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	110				110	2
Total Fire Hydrants	110	0	0	0	110	
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:	110
Number of distribution system valves end of year:	157
Number of distribution valves operated during year:	81

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		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Manitowoc County	
Towns	
MISHICOT	637
Total Towns:	637
Total Manitowoc County:	637
 Total Company:	 637

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	530,037	539,633	1
Total Sewage Operating Revenues	530,037	539,633	
Other Operating Revenues			
Customer Forfeited Discounts (631)	7,263	7,977	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	1,620	5
Miscellaneous Operating Revenues (635)	38,256	1,000	6
Total Other Operating Revenues	45,519	10,597	
Total Operating Revenues	575,556	550,230	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	133,375	118,254	7
Maintenance Expenses (831-834)	28,612	41,288	8
Customer Accounting & Collection Expenses (840-843)	10,260	10,854	9
Administrative and General Expenses (850-857)	49,127	38,458	10
Total Operation and Maintenance Expenses	221,374	208,854	
Other Operating Expenses			
Depreciation Expense (403)	153,147	120,414	11
Amortization Expense (404)		3,908	12
Taxes (408)	3,524	3,908	13
Total Other Operating Expenses	156,671	128,230	
Total Operating Expenses	378,045	337,084	
NET OPERATING INCOME	197,511	213,146	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)	1	48	708	1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	1	48	708	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	533	20,499	319,938	5
Commercial Revenues (622.2)	86	12,683	179,906	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	15	1,983	29,485	8
Total Measured Service to General Customers (622)	634	35,165	529,329	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	635	35,213	530,037	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	7,263	2
Other (specify):		
Total Customer Forfeited Discounts (631)	7,263	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SALE OF FORMER TREATMENT PLANT PROPERTY	38,256	6
Total Miscellaneous Operating Revenues (635)	38,256	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	7,004	2,436	1
Power and Fuel for Pumping (821)	11,802	9,400	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	4,091	4,326	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	11,118	4,775	8
Transportation Expenses (828)		0	9
Rents (829)	99,360	97,317	10
Total Operation Expenses	133,375	118,254	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	7,954	4,629	11
Maintenance of Collection System Pumping Equipment (832)	13,911	22,440	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,876	2,433	13
Maintenance of General Plant Structures and Equipment (834)	4,871	11,786	14
Total Maintenance Expenses	28,612	41,288	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,441	9,723	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	819	1,064	17
Uncollectible Accounts (843)		67	18
Total Customer Accounting & Collection Expenses	10,260	10,854	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	2,628	3,222	19
Office Supplies and Expenses (851)	3,620	3,653	20
Outside Services Employed (852)	11,887	3,299	21
Insurance Expense (853)	7,893	7,258	22
Employees Pensions and Benefits (854)	15,704	18,652	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	7,395	2,374	25
Rents (857)		0	26
Total Administrative and General Expenses	49,127	38,458	
Total Operation and Maintenance Expenses	221,374	208,854	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		2,741	3,174	1
Local and School Tax Equivalent on Meters Charged by Water Department		783	734	2
PSC Remainder Assessment			0	3
Other (specify):				
NONE			0	4
Total tax expense		3,524	3,908	

SEWER 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	21,555		21,555		0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	176,989				176,989	6
Collecting Mains and Accessories (313)	1,769,418				1,769,418	7
Interceptor Mains and Accessories (314)	1,123,006				1,123,006	8
Force Mains (315)	1,145,193	51,666	69,107		1,127,752	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	4,236,161	51,666	90,662	0	4,197,165	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	2,776				2,776	11
Structures and Improvements (321)	240,981				240,981	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	482,613	98,463	15,250		565,826	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	726,370	98,463	15,250	0	809,583	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	27,059				27,059	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	468,030	83,324			551,354	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	75,544				75,544	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	570,633	83,324	0	0	653,957	
GENERAL PLANT						
Land and Land Rights (370)	40,648				40,648	29
Structures and Improvements (371)	640,953				640,953	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	681,601	0	0	0	681,601	
Total utility plant in service directly assignable	6,214,765	233,453	105,912	0	6,342,306	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	23,990				23,990	34
Other General Equipment (379)	201,585				201,585	35
Other Tangible Property (390)	0				0	36
Total General Plant	225,575	0	0	0	225,575	
Total utility plant in service directly assignable	6,440,340	233,453	105,912	0	6,567,881	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	6,440,340	233,453	105,912	0	6,567,881	

SEWER 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	0				0	6
Collecting Mains and Accessories (313)	0				0	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	0	0	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installior	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

SEWER 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (370)	0				0	29
Structures and Improvements (371)	0				0	30
Office Furniture and Equipment (372)	0				0	31
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Utility Plant Purchased or Sold (391)	0				0	32
Total Other Utility Plant	0	0	0	0	0	
GENERAL PLANT						
Computer Equipment (372.1)	0				0	33
Transportation Equipment (373)	0				0	34
Other General Equipment (379)	0				0	35
Other Tangible Property (390)	0				0	36
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	0	0	0	0	0	
OTHER UTILITY PLANT						
Other Utility Plant Adjustments (397)	0				0	37
Total Other Utility Plant	0	0	0	0	0	
Common Utility Plant Allocated to Sewer Department (300)	0				0	38
Total utility plant in service	0	0	0	0	0	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
Sewer	4.000	1				1	
Total Utility		1	0	0	0	1	0

1

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	3,050				3,050	1
8.000	60,465				60,465	2
10.000	16,211				16,211	3
12.000	14,543				14,543	4
Total Utility	94,269	0	0	0	94,269	