



3013 (02-02-05)

ANNUAL REPORT

OF

Name: APPLETON WATER DEPT

Principal Office: 100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519

For the Year Ended: DECEMBER 31, 2004

**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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: APPLETON WATER DEPT

Utility Address: 100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LISA MAERTZ

Title: FINANCE DIRECTOR

Office Address:

100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address: lisa.maertz@appleton.org

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

Name: MATTHEW LAVOLD

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

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

Name: EDWARD BARANOWSKI

Title: CHAIRPERSON

Office Address:

100 NORTH APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN ANDRES

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: JANDRES@VIRCHOWKRAUSE.COM

Date of most recent audit report: 3/23/2005

Period covered by most recent audit: 1/1/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: JESSICA GARRATT

Title: DEPUTY DIRECTOR OF UTILITIES

Office Address:

2006 E. NEWBERRY STREET
APPLETON, WI 54915-2758

Telephone: (920) 832 - 2353

Fax Number: (920) 832 - 5949

E-mail Address: jessicagarratt@appleton.org

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR EDWARD BARANOWSKI, CHAIRPERSON
- MR HANK ENG
- MR CURT KONETZKE
- MR EDWARD KRANICK
- MR KATHY SPEARS

Is sewer service rendered by the utility? NO

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail 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)	14,143,690	14,503,814	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,173,126	5,285,288	2
Depreciation Expense (403)	2,499,710	2,393,289	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,060,099	1,067,289	5
Total Operating Expenses	8,732,935	8,745,866	
Net Operating Income	5,410,755	5,757,948	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,410,755	5,757,948	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,555	6,651	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	189,724	183,775	10
Miscellaneous Nonoperating Income (421)	944,178	743,230	11
Total Other Income	1,141,457	933,656	
Total Income	6,552,212	6,691,604	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(93,345)	0	12
Other Income Deductions (426)	253,335	237,578	13
Total Miscellaneous Income Deductions	159,990	237,578	
Income Before Interest Charges	6,392,222	6,454,026	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,173,139	3,209,971	14
Amortization of Debt Discount and Expense (428)	60,281	60,636	15
Amortization of Premium on Debt--Cr. (429)	6,229	6,423	16
Interest on Debt to Municipality (430)	0	53,058	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	3,227,191	3,317,242	
Net Income	3,165,031	3,136,784	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	33,851,693	18,785,648	20
Balance Transferred from Income (433)	3,165,031	3,136,784	21
Miscellaneous Credits to Surplus (434)	0	11,930,499	22
Miscellaneous Debits to Surplus--Debit (435)	67,431	1,238	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)	36,949,293	33,851,693	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	14,143,690		14,143,690	1
Total (Acct. 400):	14,143,690	0	14,143,690	
Operation and Maintenance Expense (401-402):				
Derived	5,173,126		5,173,126	2
Total (Acct. 401-402):	5,173,126	0	5,173,126	
Depreciation Expense (403):				
Derived	2,499,710		2,499,710	3
Total (Acct. 403):	2,499,710	0	2,499,710	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,060,099		1,060,099	5
Total (Acct. 408):	1,060,099	0	1,060,099	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	5,410,755	0	5,410,755	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	7,555		7,555	8
Total (Acct. 415-416):	7,555	0	7,555	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	189,724	0	189,724 11
Total (Acct. 419):	189,724	0	189,724
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	944,178	944,178 12
NONE	0	0	0 13
Total (Acct. 421):	0	944,178	944,178
TOTAL OTHER INCOME:	197,279	944,178	1,141,457
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(93,345)	[REDACTED]	(93,345) 14
NONE	0	0	0 15
Total (Acct. 425):	(93,345)	0	(93,345)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	253,335	253,335 16
NONE	0	0	0 17
Total (Acct. 426):	0	253,335	253,335
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(93,345)	253,335	159,990
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	3,173,139	[REDACTED]	3,173,139 18
Total (Acct. 427):	3,173,139	0	3,173,139
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	20,689	[REDACTED]	20,689 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	39,592	[REDACTED]	39,592 20
Total (Acct. 428):	60,281	0	60,281
Amortization of Premium on Debt--Cr. (429):			
PREMIUM ON DEBT ISSUANCE	6,229	[REDACTED]	6,229 21
Total (Acct. 429):	6,229	0	6,229
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	3,227,191	0	3,227,191
NET INCOME:	2,474,188	690,843	3,165,031
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	21,415,542	12,436,151	33,851,693 25
Total (Acct. 216):	21,415,542	12,436,151	33,851,693
Balance Transferred from Income (433):			
Derived	2,474,188	690,843	3,165,031 26
Total (Acct. 433):	2,474,188	690,843	3,165,031
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER TO CITY OF APPLETON - ADMINISTRATION F	13,800	0	13,800 28
TRANSFER TO CITY OF APPLETON - CEA VEHICLES	53,631	0	53,631 29
Total (Acct. 435)--Debit:	67,431	0	67,431
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	23,822,299	13,126,994	36,949,293

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,555				7,555	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)	7,555	0	0	0	7,555	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	14,143,690	0	0	0	14,143,690	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,793				3,793	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	14,139,897	0	0	0	14,139,897	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,766,947	(101,263)	1,665,684	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		101,263	101,263	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	189,049		189,049	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,955,996	0	1,955,996	

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	39.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	118,487,154	113,626,203	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	17,307,252	16,511,953	2
Net Utility Plant	101,179,902	97,114,250	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	101,179,902	97,114,250	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	56,454	17,812	8
Special Funds (125-128)	7,627,662	7,173,837	9
Total Other Property and Investments	7,684,116	7,191,649	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,246,156	3,233,422	15
Other Accounts Receivable (143)	13,531	17,940	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	162,733	185,852	18
Materials and Supplies (151-163)	281,436	297,209	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	102,542	87,271	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,806,398	3,821,794	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	338,664	346,334	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	338,664	346,334	
Total Assets and Other Debits	113,009,080	108,474,027	

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)	3,008,931	3,008,931	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	36,949,293	33,851,693	28
Total Proprietary Capital	39,958,224	36,860,624	
LONG-TERM DEBT			
Bonds (221-222)	65,935,000	65,420,000	29
Advances from Municipality (223)	0	1,045,000	30
Other Long-Term Debt (224)	770,000	0	31
Total Long-Term Debt	66,705,000	66,465,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	3,101,705	3,720,527	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	5,087	3,337	35
Taxes Accrued (236)	940,728	940,728	36
Interest Accrued (237)	40,176	12,471	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	423,471	403,983	41
Total Current and Accrued Liabilities	4,511,167	5,081,046	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	61,129	67,357	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,773,560	0	44
Total Deferred Credits	1,834,689	67,357	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	113,009,080	108,474,027	

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	113,626,203	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)	102,632,554	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	15,735,068	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	95,011				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	24,521				9
Total Utility Plant	118,487,154	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)	15,024,522	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,282,730	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	17,307,252	0	0	0	
Net Utility Plant	101,179,902	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS 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)	14,445,500				14,445,500	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,499,710				2,499,710	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	173,996				173,996	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
NONE	0				0	13
NONE	0				0	14
NONE	0				0	15
Total credits	2,673,706	0	0	0	2,673,706	16
Debits during year						17
Book cost of plant retired	220,123				220,123	18
Cost of removal	7,656				7,656	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	1,866,905				1,866,905	
NONE	0				0	
NONE	0				0	23
NONE	0				0	24
Total debits	2,094,684	0	0	0	2,094,684	25
Balance end of year (111.1)	15,024,522	0	0	0	15,024,522	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

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)	2,066,453				2,066,453	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	253,335				253,335	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	253,335	0	0	0	253,335	16
Debits during year						17
Book cost of plant retired	28,421				28,421	18
Cost of removal	8,637				8,637	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	37,058	0	0	0	37,058	25
Balance end of year (111.1)	2,282,730	0	0	0	2,282,730	26

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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	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)	281,436	297,209	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	281,436	297,209	

**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 G.O. NOTE	345	428	287	1
1997 G.O. NOTE	1,156	428	1,538	2
1998 REVENUE REFUNDING BONDS	7,201	428	36,217	3
2000 REVENUE REFUNDING BONDS	4,811	428	42,551	4
2001 REVENUE REFUNDING BONDS	39,592	428	158,368	5
2002 REVENUE BONDS	6,264	428	48,005	6
2003 REVENUE BONDS	913	428	51,698	7
Total			338,664	
Unamortized premium on debt (251)				
2001 REOFFERING PREMIUM	6,229	429	61,129	8
Total			61,129	

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	3,008,931	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,008,931</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE REFUNDING BONDS 1998	12/01/1998	01/01/2014	3.95%	3,315,000	1
REVENUE BONDS 2000	10/15/2000	01/01/2020	5.20%	2,855,000	2
REVENUE REFUNDING BONDS 2001	10/01/2001	01/01/2022	5.00%	51,000,000	3
REVENUE BONDS 2002	12/20/2002	01/01/2018	3.99%	4,990,000	4
REVENUE BONDS 2004	10/15/2004	01/01/2024	3.75%	3,775,000	5
Total Bonds (Account 221):				65,935,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 65,935,000

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)	
Other Long-Term Debt (224)					
1997 G.O. Note	09/03/1997	04/01/2007	4.00%	500,000	1
1996 G.O. Note	08/01/1996	10/01/2006	4.93%	270,000	2
Total for Account 224				770,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	940,728	1
Accruals:		
Charged water department expense	1,060,099	2
Charged electric department expense		3
Charged sewer department expense	40,468	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,100,567	
Taxes paid during year:		
County, state and local taxes	940,728	6
Social Security taxes	141,206	7
PSC Remainder Assessment	18,633	8
Other (explain):		
NONE		9
Total payments and other debits	1,100,567	
Balance end of year	940,728	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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)					
REVENUE BONDS - 2004	0	26,060	(4,942)	31,002	1
REVENUE REFUNDING BONDS - 1998	0	161,455	161,455	0	2
REVENUE BONDS - 2002	0	216,344	216,344	0	3
REVENUE BONDS - 2000	0	159,950	159,950	0	4
REVENUE REFUNDING BONDS - 2001	0	2,569,338	2,569,338	0	5
Subtotal	0	3,133,147	3,102,145	31,002	
Advances from Municipality (223)					
NONE	0			0	6
1996 G.O. Notes	4,955	0	0	4,955	7
1997 G.O. Notes	7,516	0	0	7,516	8
Subtotal	12,471	0	0	12,471	
Other Long-Term Debt (224)					
1996 G.O. NOTES	0	15,133	16,695	(1,562)	9
1997 G.O. NOTES		24,859	26,594	(1,735)	10
Subtotal	0	39,992	43,289	(3,297)	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	12,471	3,173,139	3,145,434	40,176	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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	56,454	2
Total (Acct. 124):	56,454	
Sinking Funds (125):		
DEPRECIATION ACCOUNT	500,000	3
RESERVE ACCOUNT	6,606,903	4
REDEMPTION ACCOUNT	520,759	5
Total (Acct. 125):	7,627,662	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,246,156	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	3,246,156	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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)
Other Accounts Receivable (143):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	12,930	17
ACCOUNTS RECEIVABLE FROM LOCAL GOVERNMENT	601	18
Total (Acct. 143):	13,531	
Receivables from Municipality (145):		
TAX ROLL DELINGQUENTS AND SPECIAL ASSESSMENTS PLACED ON THE TAX ROLL	162,733	19
Total (Acct. 145):	162,733	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,773,560	27
NONE		28
Total (Acct. 253):	1,773,560	

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)	100,159,116	0	0	0	100,159,116	1
Materials and Supplies	289,322	0	0	0	289,322	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	14,735,011	0	0	0	14,735,011	4
Customer Advances for Construction					0	5
Regulatory Liability	886,780	0	0	0	886,780	6
NONE					0	7
Average Net Rate Base	84,826,647	0	0	0	84,826,647	
Net Operating Income	5,410,755	0	0	0	5,410,755	8
Net Operating Income as a percent of						
Average Net Rate Base	6.38%	N/A	N/A	N/A	6.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	1,866,905	0	0	0	1,866,905	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	93,345				93,345	4
Other (specify): NONE					0	5
Balance End of Year	1,773,560	0	0	0	1,773,560	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

The utility received some interest income during the sale of the new bonds while the proceeds were held before being deposited by the utility.

The 1996 and 1997 GO bonds are correctly shown as other long-term debt in 2004.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
Appleton Water Department
Appleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Appleton Water Utility, an enterprise fund of the City of Appleton as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

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 and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
March 23, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	13,857,106	14,285,807	1
Total Sales of Water	13,857,106	14,285,807	
Other Operating Revenues			
Forfeited Discounts (470)	40,142	39,448	2
Miscellaneous Service Revenues (471)	8,608	12,264	3
Rents from Water Property (472)	121,960	59,581	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	115,874	106,714	6
Total Other Operating Revenues	286,584	218,007	
Total Operating Revenues	14,143,690	14,503,814	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	27,711	17,533	7
Pumping Expenses (620-633)	783,180	860,693	8
Water Treatment Expenses (640-652)	2,038,389	2,334,092	9
Transmission and Distribution Expenses (660-678)	1,321,178	1,160,659	10
Customer Accounts Expenses (901-905)	101,831	123,230	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	900,837	789,081	13
Total Operation and Maintenance Expenses	5,173,126	5,285,288	
Other Operating Expenses			
Depreciation Expense (403)	2,499,710	2,393,289	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,060,099	1,067,289	16
Total Other Operating Expenses	3,559,809	3,460,578	
Total Operating Expenses	8,732,935	8,745,866	
NET OPERATING INCOME	5,410,755	5,757,948	

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 (either Account 461 or Account 464).
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				1
Commercial	34	8,176	33,782	2
Industrial				3
Total Unmetered Sales to General Customers (460)	34	8,176	33,782	
Metered Sales to General Customers (461)				
Residential	24,144	1,202,093	6,266,249	4
Commercial	1,687	492,135	2,029,991	5
Industrial	88	328,892	957,168	6
Total Metered Sales to General Customers (461)	25,919	2,023,120	9,253,408	
Private Fire Protection Service (462)	355		192,463	7
Public Fire Protection Service (463)	25,921		1,389,375	8
Other Sales to Public Authorities (464)	87	73,865	289,466	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)	2	864,252	2,698,612	11
Interdepartmental Sales (467)				12
Total Sales of Water	52,318	2,969,413	13,857,106	

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)	
GRAND CHUTE	METERING STATIONS	756,323	2,361,133	1
WAVERLY SANITARY DISTRICT	METERING STATIONS	107,929	337,479	2
Total		864,252	2,698,612	

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 (usually per rate schedule F-1 or Fd-1)	1,356,912	1
Wholesale fire protection billed	32,463	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	1,389,375	
Forfeited Discounts (470):		
Customer late payment charges	40,142	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	40,142	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE (TURN ON CHARGE PERMITS)	3,360	7
DAMAGE TO CITY PROPERTY	5,248	8
Total Miscellaneous Service Revenues (471)	8,608	
Rents from Water Property (472):		
LEASE REVENUE	121,960	9
Total Rents from Water Property (472)	121,960	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	115,874	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	115,874	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	8,892	1,194	6
Maintenance of Structures and Improvements (611)	14,459	13,229	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	4,360	3,110	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	27,711	17,533	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	358,410	370,796	17
Pumping Labor and Expenses (624)	301,168	343,417	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	109,834	136,807	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,645	3,434	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	12,123	6,239	25
Total Pumping Expenses	783,180	860,693	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	282,309	242,668	26
Chemicals (641)	717,726	1,175,417	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	884,224	774,559	28
Miscellaneous Expenses (643)	68,173	67,422	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	11,433	1,397	32
Maintenance of Water Treatment Equipment (652)	74,524	72,629	33
Total Water Treatment Expenses	2,038,389	2,334,092	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	68,627	68,398	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	169,878	175,767	36
Meter Expenses (663)	64,613	90,800	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	54,154	47,539	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	212,284	184,148	43
Maintenance of Transmission and Distribution Mains (673)	398,122	343,506	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	140,957	102,093	46
Maintenance of Meters (676)	65,911	54,949	47
Maintenance of Hydrants (677)	146,632	93,459	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	1,321,178	1,160,659	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	14,529	32,735	51
Customer Records and Collection Expenses (903)	83,509	83,627	52
Uncollectible Accounts (904)	3,793	6,868	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	101,831	123,230	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	67,735	102,860	56
Office Supplies and Expenses (921)	61,093	41,621	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	20,945	26,275	59
Property Insurance (924)	60,645	63,000	60
Injuries and Damages (925)	19,680	13,314	61
Employee Pensions and Benefits (926)	632,783	505,960	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	37,956	36,051	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	900,837	789,081	
Total Operation and Maintenance Expenses	5,173,126	5,285,288	

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		940,728	940,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		40,468	36,026	2
Net property tax equivalent		900,260	904,702	
Social Security		141,206	146,964	3
PSC Remainder Assessment		18,633	15,623	4
Other (specify): NONE			0	5
Total tax expense		<u>1,060,099</u>	<u>1,067,289</u>	

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			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211300	0.210900	0.212300		3
County tax rate	mills		4.663700	4.729900	5.721200		4
Local tax rate	mills		8.516300	8.503500	8.559800		5
School tax rate	mills		8.929100	8.915600	8.974600		6
Voc. school tax rate	mills		1.819700	1.816900	1.828900		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		24.140100	24.176800	25.296800		10
Less: state credit	mills		1.092000	1.130700	1.332900		11
Net tax rate	mills		23.048100	23.046100	23.963900		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.516300	8.503500	8.559800		14
Combined School Tax Rate	mills		10.748800	10.732500	10.803500		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		19.265100	19.236000	19.363300		17
Total Tax Rate	mills		24.140100	24.176800	25.296800		18
Ratio of Local and School Tax to Total	dec.		0.798054	0.795639	0.765445		19
Total tax net of state credit	mills		23.048100	23.046100	23.963900		20
Net Local and School Tax Rate	mills		18.393625	18.336371	18.343039		21
Utility Plant, Jan. 1	\$	113,626,203	60,984,593	51,763,135	878,475		22
Materials & Supplies	\$	297,209	127,344	169,865	0		23
Subtotal	\$	113,923,412	61,111,937	51,933,000	878,475		24
Less: Plant Outside Limits	\$	55,559,314	54,871,683	687,631	0		25
Taxable Assets	\$	58,364,098	6,240,254	51,245,369	878,475		26
Assessment Ratio	dec.		0.944849	0.948154	0.941924		27
Assessed Value	\$	55,312,056	5,896,098	48,588,502	827,457		28
Net Local & School Rate	mills		18.393625	18.336371	18.343039		29
Tax Equiv. Computed for Current Year	\$	1,014,565	108,451	890,937	15,178		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	940,728					32
Tax equiv. for current year (see note 6)	\$	940,728					34

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 \$100,000. 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	294,377	135,755	7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,995,686		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,290,063	135,755	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	4,744,512	45,621	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,690,646	5,829	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,791		20
Total Pumping Plant	6,553,333	51,450	
WATER TREATMENT PLANT			
Land and Land Rights (330)	997,370		21
Structures and Improvements (331)	19,661,614	47,737	22
Water Treatment Equipment (332)	19,861,004	22,947	23
Total Water Treatment Plant	40,519,988	70,684	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			430,132	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,995,686	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,425,818	
PUMPING PLANT				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			4,790,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,696,475	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,791	20
Total Pumping Plant	0	0	6,604,783	
WATER TREATMENT PLANT				
Land and Land Rights (330)			997,370	21
Structures and Improvements (331)			19,709,351	22
Water Treatment Equipment (332)			19,883,951	23
Total Water Treatment Plant	0	0	40,590,672	

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 \$100,000. 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,179		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,398,976	45,621	26
Transmission and Distribution Mains (343)	27,557,117	3,619,359	27
Fire Mains (344)	0		28
Services (345)	1,817,158	510,657	29
Meters (346)	4,415,492	530,599	30
Hydrants (348)	2,260,284	202,873	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	41,507,206	4,909,109	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,622,400		34
Office Furniture and Equipment (391)	82,988		35
Computer Equipment (391.1)	13,552		36
Transportation Equipment (392)	6,246		37
Stores Equipment (393)	50,899		38
Tools, Shop and Garage Equipment (394)	131,278		39
Laboratory Equipment (395)	173,144		40
Power Operated Equipment (396)	269,438		41
Communication Equipment (397)	278,705		42
SCADA Equipment (397.1)	1,313,236		43
Miscellaneous Equipment (398)	873,203		44
Other Tangible Property (399)	0		45
Total General Plant	6,815,089	0	
Total utility plant in service directly assignable	97,685,679	5,166,998	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	97,685,679	5,166,998	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			58,179 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,444,597 26
Transmission and Distribution Mains (343)	61,961		31,114,515 27
Fire Mains (344)			0 28
Services (345)	311		2,327,504 29
Meters (346)	128,706		4,817,385 30
Hydrants (348)	29,145		2,434,012 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	220,123	0	46,196,192
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			3,622,400 34
Office Furniture and Equipment (391)			82,988 35
Computer Equipment (391.1)			13,552 36
Transportation Equipment (392)			6,246 37
Stores Equipment (393)			50,899 38
Tools, Shop and Garage Equipment (394)			131,278 39
Laboratory Equipment (395)			173,144 40
Power Operated Equipment (396)			269,438 41
Communication Equipment (397)			278,705 42
SCADA Equipment (397.1)			1,313,236 43
Miscellaneous Equipment (398)			873,203 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,815,089
Total utility plant in service directly assignable	220,123	0	102,632,554
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	220,123	0	102,632,554

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 \$100,000. 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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 \$100,000. 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	11,421,461	664,484	27
Fire Mains (344)	0		28
Services (345)	3,189,082	182,546	29
Meters (346)	0		30
Hydrants (348)	203,332	102,584	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,813,875	949,614	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	14,813,875	949,614	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,813,875	949,614	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	26,630		12,059,315 27
Fire Mains (344)			0 28
Services (345)	577		3,371,051 29
Meters (346)			0 30
Hydrants (348)	1,214		304,702 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	28,421	0	15,735,068
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	28,421	0	15,735,068
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	28,421	0	15,735,068

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	230,071	2.22%	7,970	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	680,703	1.80%	35,922	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	910,774		43,892	
PUMPING PLANT				
Structures and Improvements (321)	937,642	3.20%	153,025	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	593,970	4.40%	74,517	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	63,379	4.40%	3,291	15
Total Pumping Plant	1,594,991		230,833	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,230,990	2.50%	492,137	16
Water Treatment Equipment (332)	1,471,838	3.00%	596,174	17
Total Water Treatment Plant	2,702,828		1,088,311	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	681,672	1.90%	103,014	19
Transmission and Distribution Mains (343)	3,343,540	1.30%	381,366	20
Fire Mains (344)	0			21
Services (345)	1,483,924	2.90%	60,098	22
Meters (346)	1,622,892	4.00%	347,993	23
Hydrants (348)	274,464	2.20%	51,637	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					238,041	3
314					0	4
315					0	5
316					716,625	6
317					0	7
	0	0	0	0	954,666	
321					1,090,667	8
322					0	9
323					0	10
324					0	11
325					668,487	12
326					0	13
327					0	14
328					66,670	15
	0	0	0	0	1,825,824	
331					1,723,127	16
332					2,068,012	17
	0	0	0	0	3,791,139	
341					0	18
342					784,686	19
343	61,961	1,372		(920,761)	2,740,812	20
344					0	21
345	311	4,331		(936,132)	603,248	22
346	128,706				1,842,179	23
348	29,145	1,953		(10,012)	284,991	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	7,406,492		944,108	
GENERAL PLANT				
Structures and Improvements (390)	367,377	2.90%	105,050	26
Office Furniture and Equipment (391)	13,611	5.80%	4,813	27
Computer Equipment (391.1)	13,552	26.70%	0	28
Transportation Equipment (392)	4,165	5.70%	1,190	29
Stores Equipment (393)	5,214	5.80%	2,952	30
Tools, Shop and Garage Equipment (394)	66,195	5.80%	7,614	31
Laboratory Equipment (395)	13,799	5.80%	10,042	32
Power Operated Equipment (396)	234,769	10.00%	11,125	33
Communication Equipment (397)	134,894	15.00%	41,806	34
SCADA Equipment (397.1)	864,597	10.00%	131,324	35
Miscellaneous Equipment (398)	112,242	5.80%	50,646	36
Other Tangible Property (399)	0			37
Total General Plant	1,830,415		366,562	
Total accum. prov. directly assignable	14,445,500		2,673,706	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	14,445,500		2,673,706	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	220,123	7,656	0	(1,866,905)	6,255,916
390					472,427 26
391					18,424 27
391.1					13,552 28
392					5,355 29
393					8,166 30
394					73,809 31
395					23,841 32
396					245,894 33
397					176,700 34
397.1					995,921 35
398					162,888 36
399					0 37
	0	0	0	0	2,196,977
	220,123	7,656	0	(1,866,905)	15,024,522
					0 38
	220,123	7,656	0	(1,866,905)	15,024,522

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,039,783	1.30%	152,625	20
Fire Mains (344)	0			21
Services (345)	1,014,066	2.90%	95,122	22
Meters (346)	0		0	23
Hydrants (348)	12,604	2.20%	5,588	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	26,630	512			1,165,266 20
344					0 21
345	577	8,044			1,100,567 22
346					0 23
348	1,214	81			16,897 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,066,453		253,335
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,066,453		253,335
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,066,453		253,335

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	28,421	8,637	0	0	2,282,730
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	28,421	8,637	0	0	2,282,730
					0 38
	28,421	8,637	0	0	2,282,730

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January		312,533		312,533	1
February		264,748		264,748	2
March		266,285		266,285	3
April		267,877		267,877	4
May		286,082		286,082	5
June		289,644		289,644	6
July		323,504		323,504	7
August		325,578		325,578	8
September		331,719		331,719	9
October		283,042		283,042	10
November		255,584		255,584	11
December		261,313		261,313	12
Total annual pumpage	0	3,467,909	0	3,467,909	
Less: Water sold				2,969,413	13
Volume pumped but not sold				498,496	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				49,175	16
Volume related to equipment/system malfunction				126,190	17
Non-utility volume NOT included in water sales				82	18
Total volume not sold but accounted for				175,447	19
Volume pumped but unaccounted for				323,049	20
Percent of water lost				9%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				13,153	24
Date of maximum: 7/28/2004					25
Cause of maximum:					26
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,943	27
Date of minimum: 12/25/2004					28
Total KWH used for pumping for the year				9,913,323	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)
-------------------------	--	----------------------------------	--	---	--

NONE

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)	
LAKE WINNEBAGO	1	1,200	10	48	1

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	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	LAKE WINNEBAGO #4	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2001	2001	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,700	7,080	7,080	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #5	LAKE WINNEBAGO #6	PLANT #5	14
Location	ONEIDA STREET	ONEIDA STREET	1015 W. LINDBERGH	15
Purpose	P	P	B	16
Destination	T	T	D	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	GOULDS	18
Year Installed	2001	2001	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	6,000	6,000	1,200	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	SEIMENS	22 23
Year Installed	2001	2001	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	30	26

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	PLANT#6	PUMP # 1	PUMP # 2	1
Location	1015 W. LINDBERGH	WERNER ROAD	WERNER ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1995	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,700	1,400	1,400	8
Pump Motor or Standby Engine Mfr	SEIMENS	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1988	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	14
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	18
Year Installed	2001	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	2001	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	350	350	26

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	PUMP #4	PUMP #5	PUMP #6	1
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	350	350	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

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	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	132	6
Total capacity in gallons (actual)	2,000,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	RIDGEWAY	WERNER #1	WERNER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	2001	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	168	132	218	6
Total capacity in gallons (actual)	300,000	3,000,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	208	0	0	0	208	1	
M	D	1.500	1,231	0	0	0	1,231	2	
M	D	4.000	46,287	0	937	0	45,350	3	
P	D	4.000	639	0	0	0	639	4	
M	D	6.000	338,313	0	15,011	0	323,302	5	
P	D	6.000	1,891	323	0	0	2,214	6	
M	D	8.000	488,517	0	3,334	0	485,183	7	
P	D	8.000	389,315	38,825	0	0	428,140	8	
M	D	10.000	3,325	0	0	0	3,325	9	
M	D	12.000	182,934	0	4,260	0	178,674	10	
P	D	12.000	183,972	19,902	0	0	203,874	11	
M	T	16.000	69,935	5,735	0	0	75,670	12	
M	T	18.000	882	0	0	0	882	13	
M	T	20.000	25,772	0	0	0	25,772	14	
M	T	24.000	14,920	0	0	0	14,920	15	
M	T	30.000	2,248	0	0	0	2,248	16	
M	T	36.000	6,891	0	0	0	6,891	17	
Total Within Municipality			1,757,280	64,785	23,542	0	1,798,523		
P	D	8.000	184	0	0	0	184	18	
M	D	12.000	10,069	0	0	0	10,069	19	
P	D	12.000	1,422	0	0	0	1,422	20	
M	T	36.000	5,693	0	0	0	5,693	21	
P	S	36.000	162	0	0	0	162	22	
M	T	42.000	7,980	0	0	0	7,980	23	
P	S	42.000	18,158	0	0	0	18,158	24	
Total Outside of Municipality			43,668	0	0	0	43,668		
Total Utility			1,800,948	64,785	23,542	0	1,842,191		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	660	0	41	0	619	236	1
M	0.750	13,180	0	1	0	13,179	315	2
M	1.000	11,856	720	0	0	12,576	825	3
M	1.500	520	265	0	0	785	207	4
M	2.000	293	48	0	0	341	109	5
M	3.000	1	0	0	0	1		6
M	4.000	130	0	0	0	130	33	7
P	6.000	8	0	0	0	8	1	8
M	6.000	161	9	0	0	170	25	9
P	8.000	9	0	0	0	9	1	10
M	8.000	146	22	0	0	168	32	11
P	12.000	1	0	0	0	1		12
M	12.000	28	0	0	0	28	3	13
Total Utility		26,993	1,064	42	0	28,015	1,787	

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.

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	13,674	0	140	0	13,534	1,711	1
0.750	10,749	720	0	0	11,469	1,110	2
1.000	1,641	0	122	0	1,519	195	3
1.500	314	0	45	0	269	69	4
2.000	166	10	20	0	156	21	5
3.000	91	3	4	0	90	8	6
4.000	55	4	4	0	55	4	7
6.000	8	1	0	0	9	1	8
8.000	3	0	0	0	3	0	9
12.000	2	0	0	0	2	0	10
Total:	26,703	738	335	0	27,106	3,119	

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	13,033	317	4	1	0	179	13,534	1
0.750	10,566	631	23	13	0	236	11,469	2
1.000	545	454	17	23	0	480	1,519	3
1.500	0	206	20	15	0	28	269	4
2.000	0	52	8	26	0	70	156	5
3.000	0	23	8	7	0	52	90	6
4.000	0	4	6	2	0	43	55	7
6.000	0	0	1	0	1	7	9	8
8.000	0	0	1	0	2	0	3	9
12.000	0	0	0	0	1	1	2	10
Total:	24,144	1,687	88	87	4	1,096	27,106	

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	2				2	1
Within Municipality	2,833	152	53		2,932	2
Total Fire Hydrants	2,835	152	53	0	2,934	
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:	2,934
Number of distribution system valves end of year:	5,669
Number of distribution valves operated during year:	2,835

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 626 - Decrease is due to several expenditures incurred in 2003 that did not occur in 2004 including \$5,000 for security of water towers, \$8,300 to settle a claim and miscellaneous purchases. Also the cost of the building cleaning contract was reallocated among the water cost centers which reduced the charge to this account.

Account 640 - Increase is due to the reallocation of the wages of the acting director (Garrett), the operations supervisor (Shaw) and the technical services manager (Buettner) from the wastewater utility. This was done to more accurately reflect the time spent working on water utility operations.

Account 641 - Decrease in 2004 is due to the reduction in the amount of granular activated carbon used in the softener beds.

Account 651 - The increase is due to the cost of applying a new protective floor coating to the lime room floor (\$10,850) in 2004.

Account 663 - The decrease in meter expenses is due to the purchase of meter related supplies. The meter expense labor was relatively constant from 2003.

Account 672 - The increase is due to the Lindbergh Street water tank painting. The cost of painting the Lindbergh street tank was approximately \$20,000 more than the cost of painting the Oneida Street tank in 2003.

Account 673 - The 2004 increase is due to amounts paid for main work on the Old Oneida and Lawe Street bridges (approximately \$26,000),

Accounts 675, 676, & 677 - More time was spent maintaining these areas than in the prior year due to weather and system requirements.

Account 902 - The 2004 decrease is due to the retirement of a meter reader. The position was not filled.

Account 920 - The 2004 decrease is due to the elimination of an assistant stock clerk position.

Account 921 - The increase is due to the reallocation of the building cleaning contract costs (approximately \$20,000).

Account 926 - The increase is due mainly to increased health care costs. There was also an increase in the retirement rates for 2004.

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The City of Appleton authorized to limit the current year payment in lieu of taxes calculation at the 2003 level.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

In 2004, the utility constructed a by-pass.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Adjustments in accounts 343, 345, and 348 are for the reclassification of the estimated 1/1/03 accumulated depreciation on contributed plant from the accumulated depreciation reserve to regulatory liability.

Water Mains (Page W-21)

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

Developers financed \$664,483 of main additions in 2004.

Water Services (Page W-22)

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

Developers financed \$182,546 of service additions in 2004.

Meters (Page W-23)

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

Yes.
