



3015 (02-02-05)

ANNUAL REPORT

OF

Name: GILLETT WATER AND SEWER COMMISSION

Principal Office: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

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: GILLETT WATER AND SEWER COMMISSION

Utility Address: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAURI CORNELIUS
Title: CLERK/TREASURER

Office Address:
150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255
Fax Number: (920) 855 - 6283

E-mail Address:

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

Name: DAVID L. MACCOUX, CPA
Title: SHAREHOLDER

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

Telephone: (920) 455 - 4114
Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name: NANETTE MOHR
Title: CHAIRMAN

Office Address:
150 NORTH MC KENZIE STREET
GILLETTE, WI 54124

Telephone: (920) 855 - 2255
Fax Number: (920) 855 - 6283

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: DAVID L. MACCOUX, CPA

Title: SHAREHOLDER

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

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@d@schencksolutions.com

Date of most recent audit report: 2/10/2005

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: JON SIMPSON

Title: SUPERINTENDENT

Office Address:
150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

E-mail Address:

Name: LAURI CORNELIUS

Title: CLERK/TREASURER

Office Address:
150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

E-mail Address:

Name of utility commission/committee: CITY OF GILLETT UTILITY COMMITTEE

Names of members of utility commission/committee:

- VERNON DAHLSTROM
- KATHY HAMILTON
- JOHN KASTEN
- NANETTE MOHR
- BARB SMITH

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? YES

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	258,558	220,347	1
Operating Expenses:			
Operation and Maintenance Expense (401)	120,356	104,761	2
Depreciation Expense (403)	44,425	43,491	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,133	37,002	5
Total Operating Expenses	204,914	185,254	
Net Operating Income	53,644	35,093	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,644	35,093	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	18,291	16,213	9
Miscellaneous Nonoperating Income (421)	(5,788)	(19,659)	10
Total Other Income	12,503	(3,446)	
Total Income	66,147	31,647	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,756)	0	11
Other Income Deductions (426)	5,680	5,656	12
Total Miscellaneous Income Deductions	(3,076)	5,656	
Income Before Interest Charges	69,223	25,991	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,689	15,242	13
Amortization of Debt Discount and Expense (428)	1,419	1,419	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	14,108	16,661	
Net Income	55,115	9,330	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,375,835	1,455,525	19
Balance Transferred from Income (433)	55,115	9,330	20
Miscellaneous Credits to Surplus (434)	0	909,237	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	(1,743)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,430,950	2,375,835	

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 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	258,558		258,558	1
Total (Acct. 400):	258,558	0	258,558	
Operation and Maintenance Expense (401):				
Derived	120,356		120,356	2
Total (Acct. 401):	120,356	0	120,356	
Depreciation Expense (403):				
Derived	44,425		44,425	3
Total (Acct. 403):	44,425	0	44,425	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	40,133		40,133	5
Total (Acct. 408):	40,133	0	40,133	
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:	53,644	0	53,644	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON CASH AND INVESTMENTS	18,291	0	18,291	10
Total (Acct. 419):	18,291	0	18,291	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,608	2,608	11

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NON-REGULATED SEWER UTILITY ACTIVITY	(8,396)	0	(8,396) 12
Total (Acct. 421):	(8,396)	2,608	(5,788)
TOTAL OTHER INCOME:	9,895	2,608	12,503

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,756)		(8,756) 13
NONE	0	0	0 14
Total (Acct. 425):	(8,756)	0	(8,756)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,680	5,680 15
NONE	0	0	0 16
Total (Acct. 426):	0	5,680	5,680
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,756)	5,680	(3,076)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	12,689		12,689 17
Total (Acct. 427):	12,689	0	12,689
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,419		1,419 18
Total (Acct. 428):	1,419	0	1,419
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	14,108	0	14,108
NET INCOME:	58,187	(3,072)	55,115
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,472,254	903,581	2,375,835 23
Total (Acct. 216):	1,472,254	903,581	2,375,835
Balance Transferred from Income (433):			
Derived	58,187	(3,072)	55,115 24
Total (Acct. 433):	58,187	(3,072)	55,115
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,530,441	900,509	2,430,950

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

- | |
|---|
| <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	258,558	0	0	0	258,558	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 (590 class D) -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	258,558	0	0	0	258,558	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,261,489	2,177,299	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	792,896	918,832	2
Net Utility Plant	1,468,593	1,258,467	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,280,236	2,271,376	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,253,480	1,184,854	4
Net Nonutility Property	1,026,756	1,086,522	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	279,459	273,662	7
Total Other Property and Investments	1,306,215	1,360,184	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	585,769	572,882	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,480	17,590	11
Other Accounts Receivable (143)	13,490	12,845	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	694	1,158	14
Materials and Supplies (150)	11,851	10,212	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	631,284	614,687	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,257	5,676	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,257	5,676	
Total Assets and Other Debits	3,410,349	3,239,014	

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)	340,064	329,565	21
Appropriated Earned Surplus (215)	212,585	212,585	22
Unappropriated Earned Surplus (216)	2,430,950	2,375,835	23
Total Proprietary Capital	2,983,599	2,917,985	
LONG-TERM DEBT			
Bonds (221)	210,000	270,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	210,000	270,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,604	11,864	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	37,171	33,933	31
Interest Accrued (237)	842	1,077	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	46,617	46,874	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	170,133	4,155	36
Total Deferred Credits	170,133	4,155	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,410,349	3,239,014	

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	2,177,299	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 (100.1)	1,715,066	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	513,781	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	32,642				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,261,489	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 (110.1)	607,035	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	185,861	0	0	0	12
Total Accumulated Provision	792,896	0	0	0	
Net Utility Plant	1,468,593	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	738,051				738,051	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,425				44,425	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,612				1,612	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	5,006				5,006	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	51,043	0	0	0	51,043	16
Debits during year						17
Book cost of plant retired	6,934				6,934	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	175,125				175,125	21
					0	22
					0	23
					0	24
Total debits	182,059	0	0	0	182,059	25
Balance end of year (110.1)	607,035	0	0	0	607,035	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	180,781				180,781	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,680				5,680	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	5,680	0	0	0	5,680	16
Debits during year						17
Book cost of plant retired	600				600	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	600	0	0	0	600	25
Balance end of year (110.1)	185,861	0	0	0	185,861	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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	2,271,376	14,104	5,244	2,280,236	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,271,376	14,104	5,244	2,280,236	
Less accum. prov. depr. & amort. (122)	1,184,854	68,864	238	1,253,480	3
Net Nonutility Property	1,086,522	(54,760)	5,006	1,026,756	

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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,233	7,626
Sewer utility	2,618	2,586
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	11,851	10,212

**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)				
WATER AND SEWER SYSTEM REVENUE BONDS	1,419	428	4,257	1
Total			<u><u>4,257</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	329,565	1
Changes during year (explain):		
TID REIMBURSEMENT OF PRIOR YEAR UTILITY FIXED ASSETS COSTS	10,499	2
Balance end of year	340,064	

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)	
WATER AND SEWER SYSTEM REVENUE BONI	12/01/1997	12/01/2007	4.61%	210,000	1
Total Bonds (Account 221):				210,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,933	1
Accruals:		
Charged water department expense	40,133	2
Charged electric department expense		3
Charged sewer department expense	542	4
Other (explain):		
NONE		5
Total Accruals and other credits	40,675	
Taxes paid during year:		
County, state and local taxes	33,933	6
Social Security taxes	3,385	7
PSC Remainder Assessment	119	8
Other (explain):		
NONE		9
Total payments and other debits	37,437	
Balance end of year	37,171	

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)					
1997 Revenue Bonds	1,077	12,689	12,924	842	1
Subtotal	1,077	12,689	12,924	842	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,077	12,689	12,924	842	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DNR EQUIPMENT REPLACEMENT FUND	220,700	3
REVENUE BOND RESERVE FUND	52,500	4
REVENUE BOND SPECIAL REDEMPTION FUND	6,259	5
Total (Acct. 125):	279,459	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,480	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	19,480	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	12,986	11
Merchandising, jobbing and contract work		12
Other (specify):		
SUNDRY	504	13
Total (Acct. 143):	13,490	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	694	14
Total (Acct. 145):	694	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

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 Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	166,369 19
COMPENSATED ABSENCES PAYABLE	3,764 20
Total (Acct. 253):	170,133

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 (100.1)	1,668,408	0	0	0	1,668,408	1
Materials and Supplies	8,429	0	0	0	8,429	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	672,543	0	0	0	672,543	4
Customer Advances for Construction					0	5
Regulatory Liability	83,184	0	0	0	83,184	6
NONE					0	7
Average Net Rate Base	921,110	0	0	0	921,110	
Net Operating Income	53,644	0	0	0	53,644	8
Net Operating Income as a percent of						
Average Net Rate Base	5.82%	N/A	N/A	N/A	5.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.3	1
Electric		2
Gas		3
Sewer	1.1	4

**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	175,125	0	0	0	175,125	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,756				8,756	4
Other (specify):						
NONE					0	5
Balance End of Year	166,369	0	0	0	166,369	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

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.

The \$12,986 relates to non-regulated sewer utility accounts receivable balances due from customers at year end.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	250,156	217,801	1
Total Sales of Water	250,156	217,801	
Other Operating Revenues			
Forfeited Discounts (470)	632	362	2
Other Water Revenues (474)	7,770	2,184	3
Total Other Operating Revenues	8,402	2,546	
Total Operating Revenues	258,558	220,347	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	66,532	65,040	4
General Operating Expenses (680-690)	53,824	39,721	5
Total Operation and Maintenance Expenses	120,356	104,761	
Other Operating Expenses			
Depreciation Expense (403)	44,425	43,491	6
Amortization Expense (404)		0	7
Taxes (408)	40,133	37,002	8
Total Other Operating Expenses	84,558	80,493	
Total Operating Expenses	204,914	185,254	
NET OPERATING INCOME	53,644	35,093	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	513	20,288	75,126	4
Commercial	74	7,837	19,307	5
Industrial	23	59,993	54,659	6
Total Metered Sales to General Customers (461)	610	88,118	149,092	
Private Fire Protection Service (462)	7		6,064	7
Public Fire Protection Service (463)	561		88,764	8
Other Sales to Public Authorities (464)	8	2,710	6,236	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,186	90,828	250,156	

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)
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NONE

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)	88,764	1
Wholesale fire protection billed		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)	88,764	
Forfeited Discounts (470):		
Customer late payment charges	632	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	632	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,764	7
Other (specify): RENTS RECEIVED FOR WATER TOWER	5,545	8
WATER CONNECTION AND OTHER CHARGES	461	9
Total Other Water Revenues (474)	7,770	

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)	30,376	33,069	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	16,439	14,348	3
Chemicals (630)	4,654	4,711	4
Supplies and Expenses (640)	5,510	4,614	5
Repairs of Water Plant (650)	8,531	7,231	6
Transportation Expenses (660)	1,022	1,067	7
Total Plant Operation and Maintenance Expenses	66,532	65,040	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,655	10,695	8
Office Supplies and Expenses (681)	4,493	4,655	9
Outside Services Employed (682)	19,750	1,965	10
Insurance Expense (684)	4,433	6,651	11
Employees Pensions and Benefits (686)	12,886	15,009	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	607	746	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	53,824	39,721	
Total Operation and Maintenance Expenses	120,356	104,761	

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		37,171	33,933	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		542	436	2
Net property tax equivalent		36,629	33,497	
Social Security		3,385	3,371	3
PSC Remainder Assessment		119	134	4
Other (specify): NONE			0	5
Total tax expense		40,133	37,002	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198865				3
County tax rate	mills		5.386268				4
Local tax rate	mills		6.805173				5
School tax rate	mills		9.310876				6
Voc. school tax rate	mills		1.520326				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.221508				10
Less: state credit	mills		1.036391				11
Net tax rate	mills		22.185117				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.805173				14
Combined School Tax Rate	mills		10.831202				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.636375				17
Total Tax Rate	mills		23.221508				18
Ratio of Local and School Tax to Total	dec.		0.759484				19
Total tax net of state credit	mills		22.185117				20
Net Local and School Tax Rate	mills		16.849252				21
Utility Plant, Jan. 1	\$	2,177,299	2,177,299				22
Materials & Supplies	\$	7,626	7,626				23
Subtotal	\$	2,184,925	2,184,925				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,184,925	2,184,925				26
Assessment Ratio	dec.		1.009700				27
Assessed Value	\$	2,206,119	2,206,119				28
Net Local & School Rate	mills		16.849252				29
Tax Equiv. Computed for Current Year	\$	37,171	37,171				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,171					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	2,986	55,500	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)	134,485		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	137,471	55,500	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	211,626		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	186,374		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,910		20
Total Pumping Plant	400,910	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,522		23
Total Water Treatment Plant	13,522	0	

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)			58,486	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)			134,485	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	192,971	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			211,626	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			186,374	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,910	20
Total Pumping Plant	0	0	400,910	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,522	23
Total Water Treatment Plant	0	0	13,522	

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 account 372.1, 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)	525,487		26
Transmission and Distribution Mains (343)	263,076	31,436	27
Fire Mains (344)	0		28
Services (345)	31,824	686	29
Meters (346)	63,752	1,743	30
Hydrants (348)	31,361	5,136	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	915,500	39,001	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	13,612		34
Office Furniture and Equipment (372)	1,238		35
Computer Equipment (372.1)	4,594		36
Transportation Equipment (373)	30,122		37
Other General Equipment (379)	104,782	5,748	38
Other Tangible Property (390)	0		39
Total General Plant	154,348	5,748	
Total utility plant in service directly assignable	1,621,751	100,249	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,621,751	100,249	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			525,487 26
Transmission and Distribution Mains (343)	350		294,162 27
Fire Mains (344)			0 28
Services (345)			32,510 29
Meters (346)	1,090		64,405 30
Hydrants (348)	250		36,247 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,690	0	952,811
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			13,612 34
Office Furniture and Equipment (372)			1,238 35
Computer Equipment (372.1)			4,594 36
Transportation Equipment (373)			30,122 37
Other General Equipment (379)	5,244		105,286 38
Other Tangible Property (390)			0 39
Total General Plant	5,244	0	154,852
Total utility plant in service directly assignable	6,934	0	1,715,066
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,934	0	1,715,066

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 account 372.1, 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	413,927		27
Fire Mains (344)	0		28
Services (345)	50,075	2,608	29
Meters (346)	0		30
Hydrants (348)	47,771		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	511,773	2,608	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	511,773	2,608	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	511,773	2,608	

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)	500		413,427 27
Fire Mains (344)			0 28
Services (345)	100		52,583 29
Meters (346)			0 30
Hydrants (348)			47,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	600	0	513,781
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	600	0	513,781
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	600	0	513,781

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			4,426	4,426	1
February			4,520	4,520	2
March			3,686	3,686	3
April			3,765	3,765	4
May			4,076	4,076	5
June			6,271	6,271	6
July			17,395	17,395	7
August			21,212	21,212	8
September			22,612	22,612	9
October			6,861	6,861	10
November			3,139	3,139	11
December			3,195	3,195	12
Total annual pumpage	0	0	101,158	101,158	
Less: Water sold				90,828	13
Volume pumped but not sold				10,330	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				560	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				560	19
Volume pumped but unaccounted for				9,770	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				975	23
Date of maximum: 9/7/2004					24
Cause of maximum:					25
Seasonal Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				76	26
Date of minimum: 10/27/2004					27
Total KWH used for pumping for the year				162,760	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
135 EAST WASHINGTON STREET	WELL #2	245	29	1,080,000	Yes	1
FOELKER STREET	WELL #3	283	36	1,296,000	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	WELL #2	WELL #2 ENGINE	WELL #3	1
Location	GILLETT	GILLETT	GILLETT	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	EMPO	CUMMINGS	SINGER	5
Year Installed	1968	1961	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1	900	8
Pump Motor or Standby Engine Mfr	LAYNE NW	CUMMINGS	LAYNE BOWLER	9 10
Year Installed	1961	1961	1974	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	60	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL STATION #1	TATION #1 BOOSTER PUMP	WELL STATION #2	14
Location	GILLETT	GILLETT	GILLETT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	F. MORSE	AURORA	LAYNE NW	18
Year Installed	1961	1969	1974	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	600	900	21
Pump Motor or Standby Engine Mfr	F. MORSE	AURORA	U.S. MOTOR	22 23
Year Installed	1961	1969	1990	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	75	50	75	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	TOWER	WELL #3	WELL 1 & 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1990	1974	1926	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	181	6
Total capacity in gallons (actual)	300,000	100,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.5000	1.0800	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	755	0	0	0	755	1
M	D	6.000	40,723	484	484	0	40,723	2
M	D	8.000	9,922	0	0	0	9,922	3
M	D	10.000	9,020	0	0	0	9,020	4
M	T	12.000	11,729	0	0	0	11,729	5
P	T	12.000	2,750	0	0	0	2,750	6
Total Within Municipality			74,899	484	484	0	74,899	
Total Utility			74,899	484	484	0	74,899	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	557	0	0	0	557	42	1
M	1.000	37	1	1	0	37	7	2
M	1.500	3	1	0	0	4	1	3
M	2.000	5	1	0	0	6	2	4
M	3.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
M	10.000	1	0	0	0	1		7
Total Utility		609	3	1	0	611	52	

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	700	12	13	0	699	0	1
0.750	5	0	1	0	4	0	2
1.000	17	1	1	0	17	0	3
1.500	12	1	0	0	13	0	4
2.000	6	1	0	0	7	0	5
3.000	4	0	0	0	4	4	6
8.000	1	0	0	0	1	1	7
Total:	745	15	15	0	745	5	

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	583	61	11	3	0	41	699	1
0.750	1	2	1	0	0	0	4	2
1.000	0	9	6	1	0	1	17	3
1.500	0	9	0	2	0	2	13	4
2.000	0	1	3	1	0	2	7	5
3.000	0	0	2	2	0	0	4	6
8.000	0	0	1	0	0	0	1	7
Total:	584	82	24	9	0	46	745	

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	107	2	2		107	2
Total Fire Hydrants	107	2	2	0	107	
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:	107
Number of distribution system valves end of year:	241
Number of distribution valves operated during year:	42

WATER OPERATING SECTION FOOTNOTES

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.

The Utility has entered into a contract to receive \$500 monthly, adjusted annually, for use of its water tower for a cellular phone service.

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.

Account 684 - Insurance Expense. The Utility's 2002 costs were lower than normal due to a delay in receiving an invoice for insurance coverage. In 2003, two year's premiums were paid resulting in a significantly higher cost. Averaging the two years results in an annual operating cost of approximately \$4,000 which is the Utility's normal annual insurance expense. For 2004, insurance expense was \$4,433.

Account 682 - Outside Services Employed - The Utility incurred \$15,000 in engineering fees completing a water system study during 2004.

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 \$10,000, please explain. If applicable, provide construction authorization.

Account 310 - Land and Land Rights - The City purchased property in 2004 for construction of a new municipal well.

Water Mains (Page W-17)

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

The utility financed a reconstruction of 484 feet of water main during 2003 and 2004.

Water Services (Page W-18)

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

The utility financed a replacement of an existing service internally. Two new services were installed and financed by customers.

Meters (Page W-19)

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

The Utility intends to test meters in accordance with the Wisconsin Administrative Code.

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

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Utility operated only 42 of the 241 system valves in 2004. The Utility intends to operate more system valves in 2005.
