



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF RHINELANDER WATER UTILITY

Principal Office: 135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF RHINELANDER WATER UTILITY

Utility Address: 135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. PEGGY L LASS
Title: CITY COMPTROLLER

Office Address:
135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8616

Fax Number: (715) 365 - 8630

E-mail Address: comptroller@rhinelandercityhall.org

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

Name: MS. PEGGY L. LASS-CITY EMPLOYEE
Title: CITY COMPTROLLER

Office Address:
135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501

Telephone: (715) - 3658

Fax Number:

E-mail Address:

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

Name: DOUGLAS G. WEIGHT
Title: MR.

Office Address:
828 S. ONEIDA AVENUE
RHINELANDER, WI 54501

Telephone: (715) 369 - 3142

Fax Number: (715) 365 - 8630

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: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

Date of most recent audit report: 3/28/2005

Period covered by most recent audit: JANUARY 1, 2004-DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN ZATOPA

Title: WATER/WASTEWATER SUPERINTENDANT

Office Address:

135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8609

Fax Number: (715) 365 - 8630

E-mail Address: water@rhinelandercityhall.org

Name of utility commission/committee: WATER & WASTEWATER UTILITY

Names of members of utility commission/committee:

- MR SHERRIE BELLIVEAU
- MS CONSTANCE DONAHUE
- MR MARK PELLETIER
- MR. BRUCE RUSSELL
- MR. DOUGLAS WEIGHT, CHAIRMAN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name: KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166

Contact Person: MS. KAREN KERBER, CPA

Title: MANAGER

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Contract/Agreement beginning-ending dates: 1/1/2003 12/31/2005

Provide a brief description of the nature of Contract Operations being provided:

CITY AND UTILITY AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	968,389	906,980	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	634,941	558,692	2
Depreciation Expense (403)	139,817	134,331	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	178,450	175,813	5
Total Operating Expenses	953,208	868,836	
Net Operating Income	15,181	38,144	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,181	38,144	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,121	12,160	10
Miscellaneous Nonoperating Income (421)	180,176	25,694	11
Total Other Income	189,297	37,854	
Total Income	204,478	75,998	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,775)	0	12
Other Income Deductions (426)	68,791	66,456	13
Total Miscellaneous Income Deductions	36,016	66,456	
Income Before Interest Charges	168,462	9,542	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,654	25,267	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	22,654	25,267	
Net Income	145,808	(15,725)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,673,660	2,528,940	20
Balance Transferred from Income (433)	145,808	(15,725)	21
Miscellaneous Credits to Surplus (434)	0	2,160,445	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,819,468	4,673,660	

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	968,389		968,389	1
Total (Acct. 400):	968,389	0	968,389	
Operation and Maintenance Expense (401-402):				
Derived	634,941		634,941	2
Total (Acct. 401-402):	634,941	0	634,941	
Depreciation Expense (403):				
Derived	139,817		139,817	3
Total (Acct. 403):	139,817	0	139,817	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	178,450		178,450	5
Total (Acct. 408):	178,450	0	178,450	
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:	15,181	0	15,181	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
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):			
INTEREST INCOME	9,121	0	9,121 11
Total (Acct. 419):	9,121	0	9,121
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		157,364	157,364 12
NICOLET COLLEGE	22,812	0	22,812 13
Total (Acct. 421):	22,812	157,364	180,176
TOTAL OTHER INCOME:	31,933	157,364	189,297

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(32,775)		(32,775) 14
NONE	0	0	0 15
Total (Acct. 425):	(32,775)	0	(32,775)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		68,791	68,791 16
NONE	0	0	0 17
Total (Acct. 426):	0	68,791	68,791
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,775)	68,791	36,016

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	22,654		22,654 18
Total (Acct. 427):	22,654	0	22,654
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
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 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	22,654	0	22,654
NET INCOME:	57,235	88,573	145,808
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,579,671	2,093,989	4,673,660 24
Total (Acct. 216):	2,579,671	2,093,989	4,673,660
Balance Transferred from Income (433):			
Derived	57,235	88,573	145,808 25
Total (Acct. 433):	57,235	88,573	145,808
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,636,906	2,182,562	4,819,468

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 & 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	968,389	0	0	0	968,389	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	968,389	0	0	0	968,389	

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	213,311		213,311	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,216		11,216	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	224,527	0	224,527	

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	4.5	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 (100)	9,794,610	9,878,032	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,317,865	2,933,024	2
Net Utility Plant	7,476,745	6,945,008	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	410,177	460,177	6
Special Funds (125)	0	0	7
Total Other Property and Investments	410,177	460,177	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250,693	147,525	8
Temporary Cash Investments (132)	642,370	624,078	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	257,966	225,111	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	42,521	40,408	14
Materials and Supplies (150)	41,044	43,723	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,234,594	1,080,845	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	9,121,516	8,486,030	

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)	3,082,125	3,082,125	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,819,468	4,673,660	23
Total Proprietary Capital	7,901,593	7,755,785	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	410,000	460,000	26
Total Long-Term Debt	410,000	460,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,885	105,451	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	160,939	160,939	31
Interest Accrued (237)	3,380	3,855	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	187,204	270,245	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	622,719	0	36
Total Deferred Credits	622,719	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,121,516	8,486,030	

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	9,878,032	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)	6,780,803	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,013,807	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)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,794,610	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)	1,527,124	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	790,741	0	0	0	13
Total Accumulated Provision	2,317,865	0	0	0	
Net Utility Plant	7,476,745	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)	2,211,074				2,211,074	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,817				139,817	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,437				13,437	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	153,254	0	0	0	153,254	16
Debits during year						17
Book cost of plant retired	181,710				181,710	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	655,494				655,494	21
					0	22
					0	23
					0	24
Total debits	837,204	0	0	0	837,204	25
Balance end of year (110.1)	1,527,124	0	0	0	1,527,124	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.36%					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)	721,950				721,950	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,791				68,791	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	68,791	0	0	0	68,791	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	790,741	0	0	0	790,741	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.36%					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	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 for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	41,044	43,723	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	41,044	43,723	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0		1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0		2
Total			<u>0</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	3,082,125	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>3,082,125</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

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)					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2008	5.02%	410,000	1
Total for Account 224				410,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
Accruals:		
Charged water department expense	178,450	2
Charged electric department expense		3
Charged sewer department expense	4,342	4
Other (explain):		
		5
Total Accruals and other credits	182,792	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	17,176	7
PSC Remainder Assessment	4,677	8
Other (explain):		
NONE		9
Total payments and other debits	182,792	
Balance end of year	160,939	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	3,855	22,654	23,129	3,380	3
Subtotal	3,855	22,654	23,129	3,380	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,855	22,654	23,129	3,380	

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):		
A/R SP. ASSESSMENT	177	2
A/R LONG/TERM RECEIVABLE	410,000	3
Total (Acct. 124):	410,177	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	257,966	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	257,966	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
A/R TAX ROLL	42,521	13
Total (Acct. 145):	42,521	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	622,719	18
NONE		19
Total (Acct. 253):	622,719	

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)	6,500,103	0	0	0	6,500,103	1
Materials and Supplies	42,383	0	0	0	42,383	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,869,099	0	0	0	1,869,099	4
Customer Advances for Construction					0	5
Regulatory Liability	311,359	0	0	0	311,359	6
NONE					0	7
Average Net Rate Base	4,362,028	0	0	0	4,362,028	
Net Operating Income	15,181	0	0	0	15,181	8
Net Operating Income as a percent of						
Average Net Rate Base	0.35%	N/A	N/A	N/A	0.35%	

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	655,494	0	0	0	655,494	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	32,775				32,775	4
Other (specify): NONE					0	5
Balance End of Year	622,719	0	0	0	622,719	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

F-19 (#145) THIS IS A TAX ROLL RECEIVABLE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	938,587	865,733	1
Total Sales of Water	938,587	865,733	
Other Operating Revenues			
Forfeited Discounts (470)	8,620	8,794	2
Miscellaneous Service Revenues (471)	3,759	14,484	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,423	17,969	6
Total Other Operating Revenues	29,802	41,247	
Total Operating Revenues	968,389	906,980	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,692	7,003	7
Pumping Expenses (620-625)	103,385	74,639	8
Water Treatment Expenses (630-635)	79,384	67,850	9
Transmission and Distribution Expenses (640-655)	175,307	178,654	10
Customer Accounts Expenses (901-904)	35,307	34,239	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	238,866	196,307	13
Total Operation and Maintenance Expenses	634,941	558,692	
Other Operating Expenses			
Depreciation Expense (403)	139,817	134,331	14
Amortization Expense (404-407)		0	15
Taxes (408)	178,450	175,813	16
Total Other Operating Expenses	318,267	310,144	
Total Operating Expenses	953,208	868,836	
NET OPERATING INCOME	15,181	38,144	

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	2,828	126,732	348,578	4
Commercial	467	92,739	156,698	5
Industrial	40	220,073	183,780	6
Total Metered Sales to General Customers (461)	3,335	439,544	689,056	
Private Fire Protection Service (462)	40		14,539	7
Public Fire Protection Service (463)	3,345		180,999	8
Other Sales to Public Authorities (464)	55	31,988	53,993	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,775	471,532	938,587	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

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)	180,999	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)	180,999	
Forfeited Discounts (470):		
Customer late payment charges	8,620	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,620	
Miscellaneous Service Revenues (471):		
MERCHANDISING, JOBBING OR CONTRACTS	3,759	7
Total Miscellaneous Service Revenues (471)	3,759	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,630	10
Other (specify): LEFTOVER MONEY FROM THE TEA GRANT ON THE PONSSE PROJECT	7,793	11
Total Other Water Revenues (474)	17,423	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	118	225	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	2,574	6,778	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	2,692	7,003	
PUMPING EXPENSES			
Operation Labor (620)	16,894	18,132	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	57,933	50,444	7
Operation Supplies and Expenses (623)	661	86	8
Maintenance of Pumping Plant (625)	27,897	5,977	9
Total Pumping Expenses	103,385	74,639	
WATER TREATMENT EXPENSES			
Operation Labor (630)	19,621	16,982	10
Chemicals (631)	50,146	50,673	11
Operation Supplies and Expenses (632)	1,556	195	12
Maintenance of Water Treatment Plant (635)	8,061	0	13
Total Water Treatment Expenses	79,384	67,850	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	29,195	35,414	14
Operation Supplies and Expenses (641)	10	485	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,160	7,678	16
Maintenance of Mains (651)	38,579	27,548	17
Maintenance of Services (652)	55,774	58,258	18
Maintenance of Meters (653)	24,955	37,755	19
Maintenance of Hydrants (654)	18,634	11,516	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	175,307	178,654	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,899	5,982	22
Accounting and Collecting Labor (902)	25,496	24,715	23
Supplies and Expenses (903)	2,912	3,542	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	35,307	34,239	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	56,193	63,640	27
Office Supplies and Expenses (921)	22,610	18,104	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	23,116	8,498	30
Property Insurance (924)	8,327	7,546	31
Injuries and Damages (925)	15,930	0	32
Employee Pensions and Benefits (926)	94,495	84,342	33
Regulatory Commission Expenses (928)	414	0	34
Miscellaneous General Expenses (930)	6,392	7,277	35
Transportation Expenses (933)	11,139	6,900	36
Maintenance of General Plant (935)	250	0	37
Total Administrative and General Expenses	238,866	196,307	
Total Operation and Maintenance Expenses	634,941	558,692	

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		160,939	160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,342	4,119	2
Net property tax equivalent		156,597	156,820	
Social Security		17,176	18,107	3
PSC Remainder Assessment		4,677	886	4
Other (specify): NONE			0	5
Total tax expense		178,450	175,813	

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			Oneida				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202100				3
County tax rate	mills		2.485340				4
Local tax rate	mills		9.206400				5
School tax rate	mills		10.214350				6
Voc. school tax rate	mills		1.255970				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.364160				10
Less: state credit	mills		1.245850				11
Net tax rate	mills		22.118310				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.206400				14
Combined School Tax Rate	mills		11.470320				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.676720				17
Total Tax Rate	mills		23.364160				18
Ratio of Local and School Tax to Total	dec.		0.884976				19
Total tax net of state credit	mills		22.118310				20
Net Local and School Tax Rate	mills		19.574173				21
Utility Plant, Jan. 1	\$	9,837,579	9,837,579				22
Materials & Supplies	\$	43,723	43,723				23
Subtotal	\$	9,881,302	9,881,302				24
Less: Plant Outside Limits	\$	660,648	660,648				25
Taxable Assets	\$	9,220,654	9,220,654				26
Assessment Ratio	dec.		0.988716				27
Assessed Value	\$	9,116,608	9,116,608				28
Net Local & School Rate	mills		19.574173				29
Tax Equiv. Computed for Current Year	\$	178,450	178,450				30
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	160,939					32 33
Tax equiv. for current year (see note 6)	\$	160,939					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	855		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)	290,717		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	45,211		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	336,783	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	107,768		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	127,384		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,381		20
Total Pumping Plant	253,533	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	8,383		22
Water Treatment Equipment (332)	18,305	4,597	23
Total Water Treatment Plant	26,688	4,597	

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)			855 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)			290,717 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			45,211 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	336,783
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			107,768 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			127,384 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,381 20
Total Pumping Plant	0	0	253,533
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			8,383 22
Water Treatment Equipment (332)			22,902 23
Total Water Treatment Plant	0	0	31,285

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	3,677		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,480,474		26
Transmission and Distribution Mains (343)	2,809,942	583,999	27
Fire Mains (344)	0		28
Services (345)	433,086	78,075	29
Meters (346)	335,356	27,957	30
Hydrants (348)	279,419	45,433	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,341,954	735,464	
GENERAL PLANT			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	29,662		34
Office Furniture and Equipment (391)	49,184		35
Computer Equipment (391.1)	35,970	3,048	36
Transportation Equipment (392)	71,248		37
Stores Equipment (393)	177		38
Tools, Shop and Garage Equipment (394)	8,231		39
Laboratory Equipment (395)	839		40
Power Operated Equipment (396)	59,871		41
Communication Equipment (397)	2,351		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,166		44
Other Tangible Property (399)	0		45
Total General Plant	260,446	3,048	
Total utility plant in service directly assignable	6,219,404	743,109	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,219,404	743,109	

**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)			3,677 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,480,474 26
Transmission and Distribution Mains (343)	150,331		3,243,610 27
Fire Mains (344)			0 28
Services (345)	24,864		486,297 29
Meters (346)	3,894		359,419 30
Hydrants (348)	621		324,231 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	179,710	0	5,897,708
GENERAL PLANT			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			29,662 34
Office Furniture and Equipment (391)			49,184 35
Computer Equipment (391.1)	2,000		37,018 36
Transportation Equipment (392)			71,248 37
Stores Equipment (393)			177 38
Tools, Shop and Garage Equipment (394)			8,231 39
Laboratory Equipment (395)			839 40
Power Operated Equipment (396)			59,871 41
Communication Equipment (397)			2,351 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,166 44
Other Tangible Property (399)			0 45
Total General Plant	2,000	0	261,494
Total utility plant in service directly assignable	181,710	0	6,780,803
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	181,710	0	6,780,803

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	136,457		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,221		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	157,678	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,585		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,587		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,628		20
Total Pumping Plant	115,800	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,935		22
Water Treatment Equipment (332)	8,592		23
Total Water Treatment Plant	12,527	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)			136,457 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			21,221 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	157,678
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			50,585 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			56,587 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,628 20
Total Pumping Plant	0	0	115,800
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			3,935 22
Water Treatment Equipment (332)			8,592 23
Total Water Treatment Plant	0	0	12,527

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	694,909		26
Transmission and Distribution Mains (343)	1,315,592	168,336	27
Fire Mains (344)	0		28
Services (345)	201,024	13,648	29
Meters (346)	141,240		30
Hydrants (348)	129,154	15,884	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,481,919	197,868	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,923		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	83		38
Tools, Shop and Garage Equipment (394)	3,864		39
Laboratory Equipment (395)	393		40
Power Operated Equipment (396)	28,102		41
Communication Equipment (397)	1,103		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	547		44
Other Tangible Property (399)	0		45
Total General Plant	48,015	0	
Total utility plant in service directly assignable	2,815,939	197,868	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,815,939	197,868	

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)			694,909 26
Transmission and Distribution Mains (343)			1,483,928 27
Fire Mains (344)			0 28
Services (345)			214,672 29
Meters (346)			141,240 30
Hydrants (348)			145,038 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,679,787
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,923 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			83 38
Tools, Shop and Garage Equipment (394)			3,864 39
Laboratory Equipment (395)			393 40
Power Operated Equipment (396)			28,102 41
Communication Equipment (397)			1,103 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			547 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	48,015
Total utility plant in service directly assignable	0	0	3,013,807
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,013,807

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			41,859	41,859	1
February			50,733	50,733	2
March			42,304	42,304	3
April			39,342	39,342	4
May			42,491	42,491	5
June			46,339	46,339	6
July			53,405	53,405	7
August			46,364	46,364	8
September			43,297	43,297	9
October			41,743	41,743	10
November			37,117	37,117	11
December			39,684	39,684	12
Total annual pumpage	0	0	524,678	524,678	
Less: Water sold				471,532	13
Volume pumped but not sold				53,146	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				20,714	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				20,714	19
Volume pumped but unaccounted for				32,432	20
Percent of water lost				6%	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.)				2,711	23
Date of maximum: 2/18/2004					24
Cause of maximum:					25
Water Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				778	26
Date of minimum: 10/22/2004					27
Total KWH used for pumping for the year				710,723	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)	
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	1
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	2
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	3

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	4	5	6	1
Location	1500 BLCK S ONEIDA	1500 BLCK S ONEIDA	CORNER PHILLIP & LOIS	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	PEERLESS WAUKESHA	LANE BOWLER	AMERICAN	5
Year Installed	1970	1978	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	US	9 10
Year Installed	2003	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR PUMP 2	RESERVOIRS PUMP 1		14
Location	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	SIMMONS	SIMMONS		18
Year Installed	1990	1990		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,800	1,800		21
Pump Motor or Standby Engine Mfr	GE	WESTINGHOUSE		22 23
Year Installed	1990	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	150		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	2	3	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1979	1990	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	0	120	6
Total capacity in gallons (actual)	500,000	1,250,000	400,000	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)	OTHER	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	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	5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	300,000		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)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	1.000	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	3
M	D	2.000	173	0	173	0	0	4
M	D	4.000	41,053	0	0	0	41,053	5
M	D	6.000	147,268	4,889	5,750	0	146,407	6
A	D	8.000	251	0	0	0	251	7
M	D	8.000	44,394	3,782	0	0	48,176	8
P	D	8.000	1,693	0	0	0	1,693	9
M	D	10.000	36,382	1,948	0	0	38,330	10
P	S	10.000	20	0	0	0	20	11
M	D	12.000	25,601	3,126	0	0	28,727	12
P	D	12.000	2,651	0	0	0	2,651	13
A	D	14.000	15,501	0	2,920	0	12,581	14
M	D	14.000	11,078	0	0	0	11,078	15
M	D	16.000	75	5,537	0	0	5,612	16
M	D	18.000	74	0	0	0	74	17
Total Within Municipality			326,214	19,282	8,843	0	336,653	
M	D	6.000	1,300	0	0	0	1,300	18
M	D	10.000	4,650	0	0	0	4,650	19
M	D	12.000	20,991	0	0	0	20,991	20
P	D	12.000	714	0	0	0	714	21
M	D	14.000	850	0	0	0	850	22
Total Outside of Municipality			28,505	0	0	0	28,505	
Total Utility			354,719	19,282	8,843	0	365,158	

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	2,020	0	96	0	1,924	0	1
M	1.000	1,098	105	0	0	1,203	0	2
M	1.500	22	0	0	0	22	0	3
M	2.000	73	1	0	0	74	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	62	0	0	0	62	0	6
M	6.000	10	0	0	0	10	0	7
Total Utility		3,286	106	96	0	3,296	0	

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	3,186	177	166	0	3,197	177	1
0.750	52	7	8	0	51	7	2
1.000	123	7	1	0	129	7	3
1.500	66	7	1	0	72	7	4
2.000	47	3	0	0	50	3	5
3.000	16	1	1	0	16	1	6
4.000	20	2	0	0	22	2	7
Total:	3,510	204	177	0	3,537	204	

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	2,784	280	15	29	0	89	3,197	1
0.750	23	22	0	0	0	6	51	2
1.000	19	73	11	20	0	6	129	3
1.500	5	45	4	18	0	0	72	4
2.000	0	33	6	11	0	0	50	5
3.000	0	8	3	5	0	0	16	6
4.000	0	8	5	9	0	0	22	7
Total:	2,831	469	44	92	0	101	3,537	

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	46	5			51	1
Within Municipality	470	19	1		488	2
Total Fire Hydrants	516	24	1	0	539	
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:	535
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	210

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

OTHER REVENUES:

RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPARTMENT -\$9630
LEFTOVER MONEY FROM THE TEA GRANT ON THE PONSSE PROJECT - \$7793

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

#925-INJURIES & DAMANGES

1. WATER UTILITY CREATED AN ICY PATCH ON THE SIDEWALK AND A PERSON SLIPPED, FELL, BROKE HIS LEG AND SUED FOR DAMAGES. \$12,707.31.

2. WATER UTILITY BROKE WISCONSIN PUBLIC SERVICE NATURAL GAS LINE WHILE DIGGING. \$3223.25

#654-MAIN OF HYDRANTS

DID MORE MAINTENANCE ON HYDRANTS THIS YEAR.

923-OUTSIDE SERVICES EMPLOYED

WE USED TOWN & COUNTRY ENGINEERING-PUBLIC WATER FACILITIES NEEDS ASSESSMENT. NEGOTIATIONS WITH DNR. WE HIRED A RATE CONSULTANT TO HELP US ESTABLISH NEW RATES.

625-DID MORE MAINTENANCE ON PUMPING PLANT.

653-DID MORE MAINTENANCE ON METERS THIS YEAR.

635-DID MORE MAINTENANCE ON TREATMENT PLANT.

651-DID MORE MAINTENANCE ON MAINS.

923-OUTSIDE SERVICES EMPLOYED

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

I BELIEVE THAT OUR TWO FIGURES MATCH AT \$9,837,579. IF I AM READING THE WRONG LINE, PLEASE LET ME KNOW.

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.

THIS UTILITY HAS A LOWER TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY BECAUSE THE MUNICIPALITY FROZE IT AT THE RATE OF \$160,939.

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.

THIS UTILITY ADDED MAINS, SERVICES, METERS AND HYDRANTS WITH UTILITY FUNDS. WE DREW DOWN ON OUR CASH AND INVESTMENTS. WE ALSO WERE HELPED BY A GRANT ON MASON STREET. UNDER CONTRIBUTED ASSETS, ADDED ASSETS WITH THE HELP OF ST. MARY'S HOSPITAL WHERE THEY PAID FOR THE ADDITIONS.

Water Services (Page W-18)

Explain all reported Adjustments.

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

ADDITIONS WERE PAID WITH UTILITY ASSETS. CONTRIBUTED ADDITIONS WERE PAID WITH CUSTOMER'S FUNDS. NO MONEY WAS BORROWED FOR THESE PROJECTS. THIS UTILITY ALSO RECEIVED FUNDS FROM A GRANT.

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

UTILITY-OWNED SERVICES.
WE HAVE NO UTILITY-OWNED SERVICES NOT IN USE AT END OF YEAR.

Meters (Page W-19)

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.

It is impossible for our utility to test every meter every two years. We haven't personnel enough to comply.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

W-20 100% OF THE HYDRANTS WERE OPERATED DURING THE YEAR. WE DO NOT HAVE THE PERSONNEL TO OPERATE 50% OF THE VALVES IN THE SYSTEM DURING THE YEAR.
