



3015 (02-02-05)

ANNUAL REPORT

OF

Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

Principal Office: ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229

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.

SIGNATURE PAGE

I SUE VANPAY of
(Person responsible for accounts)

TOWN OF SCOTT SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/18/2005
(Date)

DEPUTY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

Utility Address: ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229

When was utility organized? 1/1/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WAYNE DEQUAINE

Title: SECRETARY

Office Address:

3754 ALGOMA RD.
NEW FRANKEN, WI 54229

Telephone: (920) 468 - 1168

Fax Number:

E-mail Address:

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

Name: MIKE KONECNY

Title: SAME

Office Address: SAME

SAME
SAME, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address:

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

Name: MELVIN DEPREY

Title: PRESIDENT

Office Address:

2559 BAY SETTLEMENT ROAD
GREEN BAY, WI 54311

Telephone: (920) 468 - 0779

Fax Number: (920) 468 - 0779

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: MIKE KONECNY

Title: PARTNER

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

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: mike.konecny@schencksolutions.com

Date of most recent audit report: 3/18/2005

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

Names and titles of utility management including manager or superintendent:

Name: MR HAROLD DEMOULIN

Title: OPERATOR

Office Address:
ROUTE 1 ALGOMA ROAD
NEW FRANKEN, WI 54229

Telephone: (920) 468 - 1638

Fax Number:

E-mail Address:

Name of utility commission/committee: SCOTT SANITARY DISTRICT BOARD

Names of members of utility commission/committee:

- MR. MELVIN DEPREY, PRESIDENT
- MR WAYNE DEQUAINE, SECRETARY
- MR JALMER SWOBODA, COMMISSIONER
- MS. SUE VAN PAY, DEPUTY CLERK

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

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)	125,307	119,228	1
Operating Expenses:			
Operation and Maintenance Expense (401)	74,085	64,126	2
Depreciation Expense (403)	11,743	10,821	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,291	1,239	5
Total Operating Expenses	87,119	76,186	
Net Operating Income	38,188	43,042	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,188	43,042	
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)	20,879	21,058	9
Miscellaneous Nonoperating Income (421)	379,081	59,163	10
Total Other Income	399,960	80,221	
Total Income	438,148	123,263	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,870)	0	11
Other Income Deductions (426)	48,052	47,262	12
Total Miscellaneous Income Deductions	20,182	47,262	
Income Before Interest Charges	417,966	76,001	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,057	17,311	13
Amortization of Debt Discount and Expense (428)	3,640	3,641	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	791	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	18,488	20,952	
Net Income	399,478	55,049	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,337,301	567,842	19
Balance Transferred from Income (433)	399,478	55,049	20
Miscellaneous Credits to Surplus (434)	0	3,714,410	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	4,736,779	4,337,301	

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	125,307		125,307	1
Total (Acct. 400):	125,307	0	125,307	
Operation and Maintenance Expense (401):				
Derived	74,085		74,085	2
Total (Acct. 401):	74,085	0	74,085	
Depreciation Expense (403):				
Derived	11,743		11,743	3
Total (Acct. 403):	11,743	0	11,743	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	1,291		1,291	5
Total (Acct. 408):	1,291	0	1,291	
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:	38,188	0	38,188	
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 ON BANK ACCOUNTS	18,746	0	18,746	10
INTEREST ON SPECIAL ASSESSMENTS	2,133	0	2,133	11
Total (Acct. 419):	20,879	0	20,879	

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):			
Contributed Plant - Water	[REDACTED]	145,922	145,922 12
NON-REGULATED SEWER DEPT. INCOME	233,159	0	233,159 13
Total (Acct. 421):	233,159	145,922	379,081
TOTAL OTHER INCOME:	254,038	145,922	399,960

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,870)	[REDACTED]	(27,870) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,870)	0	(27,870)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	48,052	48,052 16
NONE	0	0	0 17
Total (Acct. 426):	0	48,052	48,052
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,870)	48,052	20,182

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	14,057	[REDACTED]	14,057 18
Total (Acct. 427):	14,057	0	14,057
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE EXPENSE	3,640	[REDACTED]	3,640 19
Total (Acct. 428):	3,640	0	3,640
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	791	[REDACTED]	791 22
Total (Acct. 431):	791	0	791

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 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	18,488	0	18,488
NET INCOME:	301,608	97,870	399,478
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	667,053	3,670,248	4,337,301 24
Total (Acct. 216):	667,053	3,670,248	4,337,301
Balance Transferred from Income (433):			
Derived	301,608	97,870	399,478 25
Total (Acct. 433):	301,608	97,870	399,478
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):	968,661	3,768,118	4,736,779

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	125,307	0	0	0	125,307	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	8,191				8,191	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	117,116	0	0	0	117,116	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,180,338	3,037,441	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	817,308	1,315,353	2
Net Utility Plant	2,363,030	1,722,088	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,500,526	2,373,559	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	453,919	430,803	4
Net Nonutility Property	2,046,607	1,942,756	
Investment in Municipality (123)	0	0	5
Other Investments (124)	199,209	126,342	6
Special Funds (125)	373,440	361,872	7
Total Other Property and Investments	2,619,256	2,430,970	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	319,821	307,937	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,914	21,595	11
Other Accounts Receivable (143)	50,542	44,967	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,386	22,864	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,053	995	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	429,716	398,358	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,561	18,201	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	236,064	249,179	20
Total Deferred Debits	250,625	267,380	
Total Assets and Other Debits	5,662,627	4,818,796	

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)	9,303	9,303	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,736,779	4,337,301	23
Total Proprietary Capital	4,746,082	4,346,604	
LONG-TERM DEBT			
Bonds (221)	200,000	245,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	157,620	198,708	26
Total Long-Term Debt	357,620	443,708	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,175	19,152	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,216	9,332	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	29,391	28,484	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	529,534	0	36
Total Deferred Credits	529,534	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,662,627	4,818,796	

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	3,037,441	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)	691,080	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,489,258	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)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,180,338	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)	164,747	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	652,561	0	0	0	12
Total Accumulated Provision	817,308	0	0	0	
Net Utility Plant	2,363,030	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)	710,687				710,687	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,743				11,743	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	924				924	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	12,667	0	0	0	12,667	16
Debits during year						17
Book cost of plant retired	1,203				1,203	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	557,404				557,404	21
					0	22
					0	23
					0	24
Total debits	558,607	0	0	0	558,607	25
Balance end of year (110.1)	164,747	0	0	0	164,747	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)	604,666				604,666	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,052				48,052	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	48,052	0	0	0	48,052	16
Debits during year						17
Book cost of plant retired	157				157	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	157	0	0	0	157	25
Balance end of year (110.1)	652,561	0	0	0	652,561	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	2,373,559	126,967	0	2,500,526	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,373,559	126,967	0	2,500,526	
Less accum. prov. depr. & amort. (122)	430,803	23,116		453,919	3
Net Nonutility Property	1,942,756	103,851	0	2,046,607	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	8,191	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	8,191	
Deductions:		
Accounts written off during the year: Utility Customers	8,191	5
Accounts written off during the year: Others		6
Total accounts written off	8,191	
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	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING BOND	3,640	428	14,561	1
Total			<u><u>14,561</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	9,303	1
Changes during year (explain):		2
Balance end of year	9,303	

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)	
1996 REFUNDING BONDS	11/01/1996	07/01/2008	5.30%	200,000	1
Total Bonds (Account 221):				200,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PAYABLE TO GREEN BAY MSD	10/01/1980	04/01/2011	0.00%	105,620	1
NOTES PAYABLE	09/20/2001	02/15/2006	4.26%	52,000	2
Total for Account 224				157,620	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,291	2
Charged electric department expense		3
Charged sewer department expense	1,169	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,460</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,339	7
PSC Remainder Assessment	121	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,460</u>	
Balance end of year	<u><u>0</u></u>	

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)					
1996 REFUNDING BONDS	6,425	11,703	12,850	5,278	1
Subtotal	6,425	11,703	12,850	5,278	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTES PAYABLE	2,907	2,354	3,323	1,938	3
Subtotal	2,907	2,354	3,323	1,938	
Notes Payable (231)					
SHORT TERM NOTE	0	791	791	0	4
Subtotal	0	791	791	0	
Total	9,332	14,848	16,964	7,216	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	89,130	2
DEFERRED SPECIAL ASSESSMENTS RECEIVABLE	92,079	3
LAND CONTRACT RECEIVABLE - TOWN OF SCOTT	18,000	4
Total (Acct. 124):	199,209	
Special Funds (125):		
SPECIAL REDEMPTION FUND	97,012	5
DEPRECIATION FUNDS	276,428	6
Total (Acct. 125):	373,440	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,914	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	23,914	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,412	12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCRUED INTEREST RECEIVABLE	6,130	14
Total (Acct. 143):	50,542	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS ON TAX ROLL	7,209	15
SPECIAL ASSESSMENTS ON TAX ROLL	27,177	16
Total (Acct. 145):	34,386	
Prepayments (165):		
PREPAID INSURANCE	1,053	17
Total (Acct. 165):	1,053	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ANNEXATION RIGHTS -SEWER (NET OF AMORTIZATION)	236,064	19
Total (Acct. 183):	236,064	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	529,534	21
NONE		22
Total (Acct. 253):	529,534	

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)	663,422	0	0	0	663,422	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation (110.1)	437,717	0	0	0	437,717	4
Customer Advances for Construction					0	5
Regulatory Liability	264,767	0	0	0	264,767	6
					0	7
Average Net Rate Base	(39,062)	0	0	0	(39,062)	
Net Operating Income	38,188	0	0	0	38,188	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	0.6	1
Electric	0	2
Gas	0	3
Sewer	0.4	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	557,404	0	0	0	557,404	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	27,870				27,870	4
Other (specify): NONE					0	5
Balance End of Year	529,534	0	0	0	529,534	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

Amount due to Green Bay Metropolitan Sewerage District has a zero interest rate per agreement.

Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The District took out a short term note for \$60,000 in April, 2004 and paid it in August, 2004; interest was 4.5%

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

n/a

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.

#145 Special assessments are being put on the tax roll over five years. Champeau road project assessments have one year left and the Wequiock assessments were assessed in 2004 and will be put on the tax roll for the next five years.

#143 Accrued interest receivable is the interest accrued but not yet received on the certificates of deposit held by the District

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	123,831	117,513	1
Total Sales of Water	123,831	117,513	
Other Operating Revenues			
Forfeited Discounts (470)	777	988	2
Other Water Revenues (474)	699	727	3
Total Other Operating Revenues	1,476	1,715	
Total Operating Revenues	125,307	119,228	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	42,316	34,000	4
General Operating Expenses (680-690)	31,769	30,126	5
Total Operation and Maintenance Expenses	74,085	64,126	
Other Operating Expenses			
Depreciation Expense (403)	11,743	10,821	6
Amortization Expense (404)		0	7
Taxes (408)	1,291	1,239	8
Total Other Operating Expenses	13,034	12,060	
Total Operating Expenses	87,119	76,186	
NET OPERATING INCOME	38,188	43,042	

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	539	33,661	78,116	4
Commercial	20	4,884	8,330	5
Industrial	1	352	676	6
Total Metered Sales to General Customers (461)	560	38,897	87,122	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		36,595	8
Other Sales to Public Authorities (464)	2	22	114	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	564	38,919	123,831	

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)	36,595	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)	36,595	
Forfeited Discounts (470):		
Customer late payment charges	777	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	777	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	699	7
Other (specify): NONE		8
Total Other Water Revenues (474)	699	

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)	10,261	7,655	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	12,948	12,024	3
Chemicals (630)	2,787	2,372	4
Supplies and Expenses (640)	8,696	4,318	5
Repairs of Water Plant (650)	5,558	5,812	6
Transportation Expenses (660)	2,066	1,819	7
Total Plant Operation and Maintenance Expenses	42,316	34,000	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,868	5,912	8
Office Supplies and Expenses (681)	1,357	1,064	9
Outside Services Employed (682)	12,003	13,803	10
Insurance Expense (684)	3,129	2,933	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	221	827	14
Uncollectible Accounts (690)	8,191	5,587	15
Total General Operating Expenses	31,769	30,126	
Total Operation and Maintenance Expenses	74,085	64,126	

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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		1,170	1,056	3
PSC Remainder Assessment		121	128	4
Other (specify): STATE UNEMPLOYMENT TAXES			55	5
Total tax expense		1,291	1,239	

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)	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)	8,941		12
Structures and Improvements (321)	0	3,250	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	58,073		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	67,014	3,250	
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 Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			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)			8,941 12
Structures and Improvements (321)			3,250 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			58,073 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	70,264
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 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)	0		26
Transmission and Distribution Mains (343)	468,455	31,384	27
Fire Mains (344)	0		28
Services (345)	37,555	14,916	29
Meters (346)	32,965	2,594	30
Hydrants (348)	25,473	4,374	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	564,448	53,268	
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)	4,303		39
Total General Plant	4,303	0	
Total utility plant in service directly assignable	635,765	56,518	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	635,765	56,518	

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)			0 26
Transmission and Distribution Mains (343)			499,839 27
Fire Mains (344)			0 28
Services (345)			52,471 29
Meters (346)	1,203		34,356 30
Hydrants (348)			29,847 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,203	0	616,513
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)			4,303 39
Total General Plant	0	0	4,303
Total utility plant in service directly assignable	1,203	0	691,080
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,203	0	691,080

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)	106,126		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	106,126	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	240,338		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	174,220		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	414,558	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)			106,126 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	106,126
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			240,338 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			174,220 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	414,558
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)	220,522		26
Transmission and Distribution Mains (343)	1,432,012	61,896	27
Fire Mains (344)	0		28
Services (345)	133,863	13,100	29
Meters (346)	4,233		30
Hydrants (348)	88,696	14,409	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,879,326	89,405	
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	2,400,010	89,405	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,400,010	89,405	

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)			220,522 26
Transmission and Distribution Mains (343)			1,493,908 27
Fire Mains (344)			0 28
Services (345)			146,963 29
Meters (346)	157		4,076 30
Hydrants (348)			103,105 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	157	0	1,968,574
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	157	0	2,489,258
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	157	0	2,489,258

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			3,066	3,066	1
February			2,811	2,811	2
March			2,999	2,999	3
April			3,392	3,392	4
May			3,574	3,574	5
June			3,820	3,820	6
July			4,869	4,869	7
August			5,127	5,127	8
September			4,134	4,134	9
October			3,503	3,503	10
November			3,011	3,011	11
December			3,143	3,143	12
Total annual pumpage	0	0	43,449	43,449	
Less: Water sold				38,919	13
Volume pumped but not sold				4,530	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				1,573	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,573	19
Volume pumped but unaccounted for				2,957	20
Percent of water lost				7%	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.)				278	23
Date of maximum: 8/15/2004					24
Cause of maximum:					25
WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				58	26
Date of minimum: 1/14/2004					27
Total KWH used for pumping for the year				151,368	28
If water is purchased: Vendor Name: none					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)	
3705 ALGOMA ROAD	WELL #1	1,225	16	530,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL #1	WELL #1	2
Purpose	P	S	3
Destination	R	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	2002	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1999	1999	11
Type	ELECTRIC	DIESEL	12
Horsepower	40	195	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	142		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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	6.000	17,185	0	0	0	17,185	1
P	D	6.000	67	0	0	0	67	2
M	D	8.000	10,567	3,428	0	0	13,995	3
P	D	8.000	7,635	0	0	0	7,635	4
M	D	10.000	28,359	0	0	0	28,359	5
P	D	12.000	1,323	1,695	0	0	3,018	6
Total Within Municipality			65,136	5,123	0	0	70,259	
Total Utility			65,136	5,123	0	0	70,259	

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	1.000	566	63	0	0	629	102	1
P	1.000	22	0	0	0	22		2
P	2.000	1	0	0	0	1		3
M	2.000	4	0	0	0	4		4
Total Utility		593	63	0	0	656	102	

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	196	0	34	0	162	34	1
0.750	382	29	0	0	411	0	2
1.000	4	0	0	2	6	0	3
1.500	5	0	0	0	5	4	4
2.000	3	0	0	0	3	0	5
Total:	590	29	34	2	587	38	

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	162	0	0	0	0	0	162	1
0.750	383	12	0	2	0	14	411	2
1.000	0	4	0	0	0	2	6	3
1.500	1	3	1	0	0	0	5	4
2.000	1	1	1	0	0	0	3	5
Total:	547	20	2	2	0	16	587	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	110	12			122	2
Total Fire Hydrants	110	12	0	0	122	
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: 82

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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.

a/c #600 wages - amount increased in 2004 due to District employees performing more repair work in 2004. They had problems with the water softener which also resulted in more salt being purchased in 2004, which is why a/c #640 also increased.

a/c #690 - Due to the District adding 5,123 feet of mains and 12 hydrants the public fire protection amount increased. The Town of Scott pays the same amount each year and the difference is written off. As a result the amount written off increased in 2004.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

The District salary amounts include salaries for the Deputy clerk, board members, the meter reader and the District operator. These are all part-time employees and they do not receive any pensions or other benefits except social security.

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 Wequiock project had 2,495 feet of mains added. These were paid by the District. Property owners were assessed actual project costs based upon property footage.

Other projects totalling 2,628 feet were paid for by developers. Actual costs were obtained from the District engineer to record these costs.

Water Services (Page W-18)

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

Wequiock project had 38 of the new services. These were paid for by the District and amounts were assessed to property owners based upon actual project costs.

The other 25 services added were paid for by developers. Actual costs were obtained from the District engineer.

Meters (Page W-19)

Explain all reported adjustments.

Increased 1" meters by 2 to agree with actual inventory taken by District operator. He did not include two rebuilt meters in stock in the past.

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

The District plans to test and/or replace numerous 1" or smaller meters each year. They tested and/or replaced 24 in 2003 and 34 in 2004

If 2-inch or greater meters are reported as residential, please explain.

The District has the Convent reported as a residential customer and they have a 2" meter.

WATER OPERATING SECTION FOOTNOTES

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.

yes
