



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SEYMOUR MUNICIPAL WATER UTILITY

Principal Office: 328 N MAIN STREET
SEYMOUR, WI 54165

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SEYMOUR MUNICIPAL WATER UTILITY

Utility Address: 328 N MAIN STREET
SEYMOUR, WI 54165

When was utility organized? 1/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE GARSOW

Title: CLERK-TREASURER

Office Address:

328 N MAIN STREET
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

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

Name: PAUL G DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

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

Name: HAROLD PINGEL

Title: MAYOR

Office Address:

328 N MAIN STREET
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

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: PAUL G DENIS

Title: SHAREHOLDER

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

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

Date of most recent audit report: 2/18/2005

Period covered by most recent audit: CALENDAR YEAR 2004

Names and titles of utility management including manager or superintendent:

Name: MIKE PEPIN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
328 N. MAIN ST.
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

Name of utility commission/committee: SEYMOUR UTILITY BOARD

Names of members of utility commission/committee:

- MARY GREUEL
- DAN JOHNSON
- JODY MOORE
- MIKE PEPIN, DIRECTOR OF PUBLIC WORKS
- HAROLD PINGEL
- JEFF SCHROEDER
- JUDY SCHUETTE
- RONALD SEIDL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	547,331	543,929	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	350,748	294,301	2
Depreciation Expense (403)	56,638	56,117	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,723	53,364	5
Total Operating Expenses	469,109	403,782	
Net Operating Income	78,222	140,147	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	78,222	140,147	
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)	2,737	1,692	10
Miscellaneous Nonoperating Income (421)	23,325	278,100	11
Total Other Income	26,062	279,792	
Total Income	104,284	419,939	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,147)	0	12
Other Income Deductions (426)	15,132	12,451	13
Total Miscellaneous Income Deductions	6,985	12,451	
Income Before Interest Charges	97,299	407,488	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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)	7,007	11,014	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	7,007	11,014	
Net Income	90,292	396,474	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,382,405	498,973	20
Balance Transferred from Income (433)	90,292	396,474	21
Miscellaneous Credits to Surplus (434)	0	486,958	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)	1,472,697	1,382,405	

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	547,331		547,331	1
Total (Acct. 400):	547,331	0	547,331	
Operation and Maintenance Expense (401-402):				
Derived	350,748		350,748	2
Total (Acct. 401-402):	350,748	0	350,748	
Depreciation Expense (403):				
Derived	56,638		56,638	3
Total (Acct. 403):	56,638	0	56,638	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	61,723		61,723	5
Total (Acct. 408):	61,723	0	61,723	
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:	78,222	0	78,222	
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	2,737	0	2,737 11
Total (Acct. 419):	2,737	0	2,737
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	23,325	23,325 12
NONE	0	0	0 13
Total (Acct. 421):	0	23,325	23,325
TOTAL OTHER INCOME:	2,737	23,325	26,062
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,147)	[REDACTED]	(8,147) 14
NONE	0	0	0 15
Total (Acct. 425):	(8,147)	0	(8,147)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	15,132	15,132 16
NONE	0	0	0 17
Total (Acct. 426):	0	15,132	15,132
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,147)	15,132	6,985
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
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	7,007	[REDACTED]	7,007 21
Total (Acct. 430):	7,007	0	7,007

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:	7,007	0	7,007
NET INCOME:	82,099	8,193	90,292
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	629,798	752,607	1,382,405 24
Total (Acct. 216):	629,798	752,607	1,382,405
Balance Transferred from Income (433):			
Derived	82,099	8,193	90,292 25
Total (Acct. 433):	82,099	8,193	90,292
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):	711,897	760,800	1,472,697

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):					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	547,331	0	0	0	547,331	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	547,331	0	0	0	547,331	

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	129,517		129,517	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	24,877		24,877	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	154,394	0	154,394	

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	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)	2,774,780	2,721,281	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	719,089	823,432	2
Net Utility Plant	2,055,691	1,897,849	
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)	6,183	6,183	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,183	6,183	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	240,107	206,498	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	62,204	60,579	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,004	7,004	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	309,315	274,081	
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	2,371,189	2,178,113	

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)	489,276	476,892	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,472,697	1,382,405	23
Total Proprietary Capital	1,961,973	1,859,297	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	180,000	251,353	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	180,000	251,353	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	50,224	43,284	31
Interest Accrued (237)	517	2,659	32
Other Current and Accrued Liabilities (238)	23,685	21,520	33
Total Current and Accrued Liabilities	74,426	67,463	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	154,790	0	36
Total Deferred Credits	154,790	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	2,371,189	2,178,113	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,721,281	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,814,982	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	959,798	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	2,774,780	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)	532,475	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	186,614	0	0	0	13
Total Accumulated Provision	719,089	0	0	0	
Net Utility Plant	2,055,691	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)	648,044				648,044	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,638				56,638	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,815				2,815	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	59,453	0	0	0	59,453	16
Debits during year						17
Book cost of plant retired	12,085				12,085	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	162,937				162,937	21
					0	22
					0	23
					0	24
Total debits	175,022	0	0	0	175,022	25
Balance end of year (110.1)	532,475	0	0	0	532,475	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)	175,388				175,388	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,132				15,132	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	15,132	0	0	0	15,132	16
Debits during year						17
Book cost of plant retired	3,906				3,906	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,906	0	0	0	3,906	25
Balance end of year (110.1)	186,614	0	0	0	186,614	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	0			0	1
Other (specify):	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,004	7,004 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>7,004</u>	<u>7,004</u>

**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)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	476,892	1
Changes during year (explain):		
TID #3 MAINS CONTRIBUTED	12,384	2
Balance end of year	<u>489,276</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)
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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)	
Advances (223)					
GENERAL OBLIGATION CORPORATE PURPOSE BOND	12/30/2002	12/01/2020	4.10%	180,000	1
Total for Account 223				180,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,284	1
Accruals:		
Charged water department expense	61,723	2
Charged electric department expense		3
Charged sewer department expense	922	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,645	
Taxes paid during year:		
County, state and local taxes	43,284	6
Social Security taxes	11,811	7
PSC Remainder Assessment	610	8
Other (explain):		
NONE		9
Total payments and other debits	55,705	
Balance end of year	50,224	

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)					
State Trust Fund Loan	2,119	557	2,676	0	2
GO NOTES	540	6,450	6,473	517	3
Subtotal	2,659	7,007	9,149	517	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,659	7,007	9,149	517	

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 ASSESSMENT RECEIVABLE	6,183	2
Total (Acct. 124):	6,183	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	62,204	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	62,204	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	154,790 17
NONE	18
Total (Acct. 253):	154,790

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,804,134	0	0	0	1,804,134	1
Materials and Supplies	7,004	0	0	0	7,004	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	590,259	0	0	0	590,259	4
Customer Advances for Construction					0	5
Regulatory Liability	77,395	0	0	0	77,395	6
					0	7
Average Net Rate Base	1,143,484	0	0	0	1,143,484	
Net Operating Income	78,222	0	0	0	78,222	8
Net Operating Income as a percent of Average Net Rate Base	6.84%	N/A	N/A	N/A	6.84%	

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	162,937	0	0	0	162,937	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,147				8,147	4
Other (specify):						
NONE					0	5
Balance End of Year	154,790	0	0	0	154,790	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	501,032	502,466	1
Total Sales of Water	501,032	502,466	
Other Operating Revenues			
Forfeited Discounts (470)	4,196	4,683	2
Miscellaneous Service Revenues (471)	9,206	9,076	3
Rents from Water Property (472)	29,235	24,200	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,662	3,504	6
Total Other Operating Revenues	46,299	41,463	
Total Operating Revenues	547,331	543,929	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	42,113	37,184	7
Pumping Expenses (620-625)	41,083	37,883	8
Water Treatment Expenses (630-635)	42,379	36,193	9
Transmission and Distribution Expenses (640-655)	64,458	44,829	10
Customer Accounts Expenses (901-904)	41,980	35,625	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	118,735	102,587	13
Total Operation and Maintenance Expenses	350,748	294,301	
Other Operating Expenses			
Depreciation Expense (403)	56,638	56,117	14
Amortization Expense (404-407)		0	15
Taxes (408)	61,723	53,364	16
Total Other Operating Expenses	118,361	109,481	
Total Operating Expenses	469,109	403,782	
NET OPERATING INCOME	78,222	140,147	

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	1,224	50,254	271,706	4
Commercial	224	22,973	94,926	5
Industrial	14	2,682	9,683	6
Total Metered Sales to General Customers (461)	1,462	75,909	376,315	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		96,500	8
Other Sales to Public Authorities (464)	24	8,826	28,217	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,487	 84,735	 501,032	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	96,500	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)	96,500	
Forfeited Discounts (470):		
Customer late payment charges	4,196	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,196	
Miscellaneous Service Revenues (471):		
SECOND HAND METER HARDWARE SALE	7,412	7
SUNDRY	1,794	8
Total Miscellaneous Service Revenues (471)	9,206	
Rents from Water Property (472):		
WATER TOWER RENTALS	29,235	9
Total Rents from Water Property (472)	29,235	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,662	11
Other (specify): NONE		12
Total Other Water Revenues (474)	3,662	

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)	40,119	34,913	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,994	2,271	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	42,113	37,184	
PUMPING EXPENSES			
Operation Labor (620)	15,359	14,839	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	21,282	19,167	7
Operation Supplies and Expenses (623)	4,234	3,529	8
Maintenance of Pumping Plant (625)	208	348	9
Total Pumping Expenses	41,083	37,883	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,214	8,903	10
Chemicals (631)	36,715	27,290	11
Operation Supplies and Expenses (632)	450	0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	42,379	36,193	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	18,848	15,030	14
Operation Supplies and Expenses (641)	511	690	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,818	6,586	16
Maintenance of Mains (651)	17,326	13,500	17
Maintenance of Services (652)	9,680	2,729	18
Maintenance of Meters (653)	903	1,593	19
Maintenance of Hydrants (654)	14,372	4,701	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	64,458	44,829	

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)	4,504	2,893	22
Accounting and Collecting Labor (902)	31,458	30,316	23
Supplies and Expenses (903)	6,018	2,416	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	41,980	35,625	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,015	14,923	27
Office Supplies and Expenses (921)	6,082	9,554	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,719	4,385	30
Property Insurance (924)	4,500	4,500	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	74,776	58,125	33
Regulatory Commission Expenses (928)	1,760	1,424	34
Miscellaneous General Expenses (930)	5,056	5,723	35
Transportation Expenses (933)	5,827	3,808	36
Maintenance of General Plant (935)		145	37
Total Administrative and General Expenses	118,735	102,587	
Total Operation and Maintenance Expenses	350,748	294,301	

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		50,224	43,284	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		922	916	2
Net property tax equivalent		49,302	42,368	
Social Security		11,811	10,347	3
PSC Remainder Assessment		610	649	4
Other (specify): NONE			0	5
Total tax expense		61,723	53,364	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212470				3
County tax rate	mills		4.871770				4
Local tax rate	mills		9.441100				5
School tax rate	mills		9.213510				6
Voc. school tax rate	mills		1.830170				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.569020				10
Less: state credit	mills		1.158040				11
Net tax rate	mills		24.410980				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.441100				14
Combined School Tax Rate	mills		11.043680				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.484780				17
Total Tax Rate	mills		25.569020				18
Ratio of Local and School Tax to Total	dec.		0.801156				19
Total tax net of state credit	mills		24.410980				20
Net Local and School Tax Rate	mills		19.557009				21
Utility Plant, Jan. 1	\$	2,721,281	2,721,281				22
Materials & Supplies	\$	7,004	7,004				23
Subtotal	\$	2,728,285	2,728,285				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,728,285	2,728,285				26
Assessment Ratio	dec.		0.941289				27
Assessed Value	\$	2,568,105	2,568,105				28
Net Local & School Rate	mills		19.557009				29
Tax Equiv. Computed for Current Year	\$	50,224	50,224				30
Tax Equivalent per 1994 PSC Report	\$	36,231					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	50,224					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)	991		4
Structures and Improvements (311)	101,380		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,248		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	244,619	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,375		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	8,216		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	76,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,639		23
Total Water Treatment Plant	35,639	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)			991	4
Structures and Improvements (311)			101,380	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,248	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	244,619	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			8,216	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	76,591	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,639	23
Total Water Treatment Plant	0	0	35,639	

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)	2,882		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	146,519		26
Transmission and Distribution Mains (343)	823,024	22,809	27
Fire Mains (344)	0		28
Services (345)	111,631		29
Meters (346)	100,118	10,972	30
Hydrants (348)	58,267		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,242,441	33,781	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,029		35
Computer Equipment (391.1)	17,830		36
Transportation Equipment (392)	80,511		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,575		39
Laboratory Equipment (395)	922		40
Power Operated Equipment (396)	56,964		41
Communication Equipment (397)	24,165		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	193,996	0	
Total utility plant in service directly assignable	1,793,286	33,781	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,793,286	33,781	

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)			2,882 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			146,519 26
Transmission and Distribution Mains (343)	5,634		840,199 27
Fire Mains (344)			0 28
Services (345)			111,631 29
Meters (346)	6,451		104,639 30
Hydrants (348)			58,267 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,085	0	1,264,137
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,029 35
Computer Equipment (391.1)			17,830 36
Transportation Equipment (392)			80,511 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,575 39
Laboratory Equipment (395)			922 40
Power Operated Equipment (396)			56,964 41
Communication Equipment (397)			24,165 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	193,996
Total utility plant in service directly assignable	12,085	0	1,814,982
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,085	0	1,814,982

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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

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

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0		26
Transmission and Distribution Mains (343)	722,351	25,334	27
Fire Mains (344)	0		28
Services (345)	133,717	7,950	29
Meters (346)	0		30
Hydrants (348)	71,927	2,425	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	927,995	35,709	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	927,995	35,709	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	927,995	35,709	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	3,906		743,779 27
Fire Mains (344)			0 28
Services (345)			141,667 29
Meters (346)			0 30
Hydrants (348)			74,352 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,906	0	959,798
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	3,906	0	959,798
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,906	0	959,798

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			13,903	13,903	1
February			12,275	12,275	2
March			12,808	12,808	3
April			13,188	13,188	4
May			10,937	10,937	5
June			11,348	11,348	6
July			12,251	12,251	7
August			12,157	12,157	8
September			11,525	11,525	9
October			11,647	11,647	10
November			9,973	9,973	11
December			10,852	10,852	12
Total annual pumpage	0	0	142,864	142,864	
Less: Water sold				84,735	13
Volume pumped but not sold				58,129	14
Volume sold as a percent of volume pumped				59%	15
Volume used for water production, water quality and system maintenance				27,541	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				27,541	19
Volume pumped but unaccounted for				30,588	20
Percent of water lost				21%	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.)				863	23
Date of maximum: 10/6/2004					24
Cause of maximum:					25
Flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				218	26
Date of minimum: 11/11/2004					27
Total KWH used for pumping for the year				277,129	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)	
WELL #1 638 N MAIN ST	Well #1	406	10	864,000	Yes	1
WELL #2 328 ELIZABETH ST	Well #2	390	10	820,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP 3	BOOSTER PUMP, PUMP 2	WELL PUMP, PUMP 1	1
Location	STATION 1	STATION #1, 638 N MAIN ST	STATION #1, 638 N MAIN ST	2
Purpose	S	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORAJRORA, 3X4X14 SERIES 410		GOULDES, MODEL 8DHHO	5
Year Installed	1974	1994	1993	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	550	600	8
Pump Motor or Standby Engine Mfr	GE	G. E.	G. E.	10
Year Installed	1974	1994	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP, PUMP 4			14
Location	STATION #2, 328 ELIZABETH ST			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULDES			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	625			21
Pump Motor or Standby Engine Mfr	U. S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			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)	1
Identification number or name	ELEVATED TOWER #1	ELEVATED TOWER #2	STATION #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1973	1935	1935	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	158	158	12	6
Total capacity in gallons (actual)	300,000	50,000	80,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			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.)			0.8640	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	4.000	1,232	0	477	0	755	1
P	D	4.000	103	0	0	0	103	2
M	D	6.000	35,140	0	0	0	35,140	3
P	D	6.000	1,846	0	0	0	1,846	4
M	D	8.000	14,511	0	0	0	14,511	5
P	D	8.000	14,992	538	0	0	15,530	6
M	D	10.000	2,260	0	0	0	2,260	7
P	D	10.000	5,440	0	0	0	5,440	8
M	D	12.000	1,010	0	0	0	1,010	9
P	D	12.000	12,825	733	0	0	13,558	10
M	T	16.000	6,100	0	0	0	6,100	11
Total Within Municipality			95,459	1,271	477	0	96,253	
Total Utility			95,459	1,271	477	0	96,253	

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	910	0	0	0	910		1
M	1.000	363	12	0	0	375	5	2
M	1.250	2	0	0	0	2		3
M	1.500	17	0	0	0	17		4
M	2.000	24	0	0	0	24		5
M	4.000	1	0	0	0	1		6
P	4.000	3	0	0	0	3		7
M	6.000	5	0	0	0	5		8
M	8.000	2	0	0	0	2		9
Total Utility		1,327	12	0	0	1,339	5	

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	1,504	192	101	0	1,595	54	1
1.000	49	4	1	0	52	0	2
1.500	17	1	0	0	18	0	3
2.000	6	0	0	0	6	0	4
3.000	6	0	0	0	6	0	5
4.000	1	0	0	0	1	0	6
Total:	1,583	197	102	0	1,678	54	

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	1,224	166	8	12	0	185	1,595	1
1.000	0	38	3	5	0	6	52	2
1.500	0	13	1	4	0	0	18	3
2.000	0	5	1	0	0	0	6	4
3.000	0	2	1	3	0	0	6	5
4.000	0	0	0	1	0	0	1	6
Total:	1,224	224	14	25	0	191	1,678	

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	170	1			171	2
Total Fire Hydrants	170	1	0	0	171	
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:	171
Number of distribution system valves end of year:	361
Number of distribution valves operated during year:	142

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 25%, but not less \$5,000, please explain.

Accounts 600 and 603 had a reallocation of labor costs in 2004.

Account 631 - The increase is due to the rising costs of purchasing the chemicals. The Utility has also added additional chemicals to their water in 2004.

Account 652 - The increase is due to additional service maintenance in 2004.

Account 654 - The Utility had to repair at least 14 frozen hydrants in 2004.

Account 926 - The increase is primarily due to rising health insurance premiums.

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.

Contributed water mains in the amount of \$12,384 were financed by TID #3 and the remaining \$12,950 was financed by a developer. The Utility financed the remainder of the additions.

Water Services (Page W-18)

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

All water service additions in the amount of \$7,950 were financed by a developer.

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

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Due to the new development in the City, it was not considered necessary to test at least half of the distribution system valves.
