



3015 (02-05-09)

ANNUAL REPORT

OF

Name: GILLETT WATER AND SEWER COMMISSION

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

For the Year Ended: DECEMBER 31, 2009

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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GILLETT WATER AND SEWER COMMISSION

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

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARCIE SCHUETTPELZ

Title: CLERK/TREASURER

Office Address:

150 NORTH MC KENZIE AVE
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

Email Address: marcies@ci.gillett.wi.us

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

Email Address: dave.maccoux@schencksc.com

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

Name: NANETTE MOHR

Title: CHAIRMAN

Office Address:

150 NORTH MC KENZIE AVE
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

Email Address:

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

YES

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

Email Address: dave.maccoux@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/9/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: RON ANDERSON

Title: SUPERINTENDENT

Office Address:

150 NORTH MC KENZIE AVE
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

Email Address:

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

Names of members of utility commission/committee:

TOD ANDERSON
DENNIS HORNIK
NANETTE MOHR
RUTH SPANG
JEFF WARRICHAJET

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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The new clerk/treasurer, Marcie Schuettpelz, started in October 2009.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	339,347	347,858	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	150,910	166,718	2
Depreciation Expense (403)	80,128	58,739	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,148	50,418	5
Total Operating Expenses	293,186	275,875	
Net Operating Income	46,161	71,983	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	46,161	71,983	
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)	8,617	17,421	10
Miscellaneous Nonoperating Income (421)	(70,628)	(38,310)	11
Total Other Income	(62,011)	(20,889)	
Total Income	(15,850)	51,094	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,756)	(8,756)	12
Other Income Deductions (426)	7,808	7,811	13
Total Miscellaneous Income Deductions	(948)	(945)	
Income Before Interest Charges	(14,902)	52,039	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,682	28,170	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	32,682	28,170	
Net Income	(47,584)	23,869	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,641,506	2,638,368	20
Balance Transferred from Income (433)	(47,584)	23,869	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(58,739)	20,731	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,652,661	2,641,506	

DETAILS OF INCOME STATEMENT ACCOUNTS

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	339,347	0	339,347	1
Total (Acct. 400):	339,347	0	339,347	
Operation and Maintenance Expense (401-402):				
Derived	150,910	0	150,910	2
Total (Acct. 401-402):	150,910	0	150,910	
Depreciation Expense (403):				
Derived	80,128	0	80,128	3
Total (Acct. 403):	80,128	0	80,128	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,148	0	62,148	5
Total (Acct. 408):	62,148	0	62,148	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	46,161	0	46,161	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON CASH AND INVESTMENTS	8,617		8,617	11
Total (Acct. 419):	8,617	0	8,617	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NON REGULATED SEWER UTILITY NET LOSS	(70,628)		(70,628)	13
Total (Acct. 421):	(70,628)	0	(70,628)	
TOTAL OTHER INCOME:	(62,011)	0	(62,011)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,756)	0	(8,756)	14
NONE			0	15
Total (Acct. 425):	(8,756)	0	(8,756)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,808	7,808	16
NONE			0	17
Total (Acct. 426):	0	7,808	7,808	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,756)	7,808	(948)	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	32,682	0	32,682	18
Total (Acct. 427):	32,682	0	32,682	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	32,682	0	32,682	
NET INCOME:	(39,776)	(7,808)	(47,584)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,768,098	873,408	2,641,506	24
Total (Acct. 216):	1,768,098	873,408	2,641,506	
Balance Transferred from Income (433):				
Derived	(39,776)	(7,808)	(47,584)	25
Total (Acct. 433):	(39,776)	(7,808)	(47,584)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	(58,739)		(58,739)	28
Total (Acct. 436)--Debit:	(58,739)	0	(58,739)	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,787,061	865,600	2,652,661	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	339,347	0	0	0	339,347	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	339,347	0	0	0	339,347	

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	0.9	1
Electric		2
Gas		3
Sewer	0.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,975,178	3,908,974	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,059,995	983,045	2
Net Utility Plant	2,915,183	2,925,929	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,388,936	2,322,790	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,565,228	1,508,983	4
Net Nonutility Property	823,708	813,807	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	174,577	233,316	9
Total Other Property and Investments	998,285	1,047,123	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,060,041	795,743	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	22,238	24,294	15
Other Accounts Receivable (143)	11,974	13,082	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	9,368	8,865	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,103,621	841,984	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,017,089	4,815,036	

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)	462,611	451,731	33
Appropriated Earned Surplus (215)	174,577	233,316	34
Unappropriated Earned Surplus (216)	2,652,661	2,641,506	35
Total Proprietary Capital	3,289,849	3,326,553	
LONG-TERM DEBT			
Bonds (221)	1,519,991	1,300,576	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,519,991	1,300,576	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	20,936	5,064	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	59,087	47,600	43
Interest Accrued (237)	3,135	2,690	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	83,158	55,354	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	124,091	132,553	49
Total Deferred Credits	124,091	132,553	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,017,089	4,815,036	

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	3,908,974	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)	3,471,571	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	503,607	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	0				7
Total Utility Plant	3,975,178	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	849,399	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	210,596	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,059,995	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,915,183	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	780,257				780,257	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,128				80,128	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,404				2,404	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	82,532	0	0	0	82,532	16
Debits during year						17
Book cost of plant retired	13,390				13,390	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	13,390	0	0	0	13,390	25
Balance end of year (111.1)	849,399	0	0	0	849,399	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	202,788				202,788	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,808				7,808	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	7,808	0	0	0	7,808	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	210,596	0	0	0	210,596	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,322,790	81,146	15,000	2,388,936	1
NONE	0			0	2
Total Nonutility Property (121)	2,322,790	81,146	15,000	2,388,936	
Less accum. prov. depr. & amort. (122)	1,508,983	71,245	15,000	1,565,228	3
Net Nonutility Property	813,807	9,901	0	823,708	

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

Particulars (a)	Amount (b)	
Balance first of year		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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	7,076	6,573	2
Sewer utility (154)	2,292	2,292	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	9,368	8,865	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				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	451,731	1
Changes during year (explain):		
TID DISTRICT REPAYMENT ON ASSETS ORIGINALLY PURCHASED BY WATER UTILITY	10,880	2
Balance end of year	462,611	

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)	
SWDL REVENUE BOND	04/25/2007	08/01/2026	2.48%	1,519,991	1
Total Bonds (Account 221):				<u>1,519,991</u>	

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 from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	47,600	1
Accruals:		
Charged water department expense	62,148	2
Charged electric department expense		3
Charged sewer department expense	629	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,777	
Taxes paid during year:		
County, state and local taxes	47,600	6
Social Security taxes	3,394	7
PSC Remainder Assessment	296	8
Other (explain):		
NONE		9
Total payments and other debits	51,290	
Balance end of year	59,087	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

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)					
2007 SDWL	2,690	32,682	32,237	3,135	1
Subtotal	2,690	32,682	32,237	3,135	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,690	32,682	32,237	3,135	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
DNR REPLACEMENT FUND	174,577	5
Total (Acct. 128):	174,577	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,238	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	22,238	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,974	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	11,974	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	122,589	23
COMPENSATED ABSENCES PAYABLE	1,502	24
Total (Acct. 253):	124,091	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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.

Done

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)	2,904,774	0	0	0	2,904,774	1
Materials and Supplies	6,824	0	0	0	6,824	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	814,828	0	0	0	814,828	4
Customer Advances for Construction					0	5
Regulatory Liability	126,967	0	0	0	126,967	6
NONE					0	7
Average Net Rate Base	1,969,803	0	0	0	1,969,803	
Net Operating Income	46,161	0	0	0	46,161	8
Net Operating Income as a percent of						
Average Net Rate Base	2.34%	N/A	N/A	N/A	2.34%	

**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	131,345	0	0	0	131,345	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,756	0	0	0	8,756	3
Other (specify):						
NONE					0	4
Balance End of Year	122,589	0	0	0	122,589	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

none

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	326,455	337,163	1
Total Sales of Water	326,455	337,163	
Other Operating Revenues			
Forfeited Discounts (470)	1,405	1,506	2
Rents from Water Property (472)	9,760	6,854	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,727	2,335	5
Total Other Operating Revenues	12,892	10,695	
Total Operating Revenues	339,347	347,858	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	97,229	113,663	6
General Operating Expenses (680-691)	53,681	53,055	7
Total Operation and Maintenance Expenses	150,910	166,718	
Other Operating Expenses			
Depreciation Expense (403)	80,128	58,739	8
Amortization Expense (404-407)		0	9
Taxes (408)	62,148	50,418	10
Total Other Operating Expenses	142,276	109,157	
Total Operating Expenses	293,186	275,875	
NET OPERATING INCOME	46,161	71,983	

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 (Account 461).
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 (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	587	19,572	86,120	5
Commercial (461.2)	90	10,802	30,514	6
Industrial (461.3)	24	46,037	82,253	7
Public Authority (461.4)	3	70	8,022	8
Total Metered Sales to General Customers (461)	704	76,481	206,909	
Private Fire Protection Service (462)	23		7,722	9
Public Fire Protection Service (463)	611		111,824	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,338	76,481	326,455	

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				1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	111,824	3
NONE		4
Total Public Fire Protection Service (463)	111,824	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,405	6
Other (specify):		
Total Forfeited Discounts (470)	1,405	
Rents from Water Property (472):		
RENT OF WATER TOWER FOR CELLULAR ANTENNA	9,760	7
Total Rents from Water Property (472)	9,760	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER CONNECTION AND OTHER CHARGES	1,169	9
Return on net investment in meters charged to sewer department	558	10
Other (specify):		
Total Other Water Revenues (474)	1,727	

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)	27,981	27,278	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	25,934	22,512	3
Chemicals (630)	7,240	8,278	4
Supplies and Expenses (640)	6,801	6,677	5
Repairs of Water Plant (650)	26,327	44,644	* 6
Transportation Expenses (660)	2,946	4,274	7
Total Plant Operation and Maintenance Expenses	97,229	113,663	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	17,158	15,603	8
Office Supplies and Expenses (681)	5,719	4,699	9
Outside Services Employed (682)	4,192	5,909	10
Insurance Expense (684)	3,334	7,140	* 11
Employees Pensions and Benefits (686)	21,767	16,019	* 12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,511	3,685	* 14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	53,681	53,055	
Total Operation and Maintenance Expenses	150,910	166,718	

WATER OPERATION & MAINTENANCE EXPENSES

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.

Acct 650 - Decrease due to \$33,538 spent in PY for well rehab and major main break repair.

Acct 684 - Decrease in insurance premiums.

Acct 689 - Less items needed.

Acct 686 - Switched to WRS so retirement costs increased about \$2,700 and health insurance increased about \$2,500.

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		59,087	47,600	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		629	472	2
Net property tax equivalent		58,458	47,128	
Social Security		3,394	3,104	3
PSC Remainder Assessment		296	186	4
Other (specify): NONE			0	5
Total tax expense		62,148	50,418	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185039				3
County tax rate	mills		5.229529				4
Local tax rate	mills		6.625553				5
School tax rate	mills		9.253407				6
Voc. school tax rate	mills		1.677098				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.970626				10
Less: state credit	mills		1.442133				11
Net tax rate	mills		21.528493				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.625553				14
Combined School Tax Rate	mills		10.930505				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.556058				17
Total Tax Rate	mills		22.970626				18
Ratio of Local and School Tax to Total	dec.		0.764283				19
Total tax net of state credit	mills		21.528493				20
Net Local and School Tax Rate	mills		16.453860				21
Utility Plant, Jan. 1	\$	3,908,974	3,908,974				22
Materials & Supplies	\$	6,573	6,573				23
Subtotal	\$	3,915,547	3,915,547				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,915,547	3,915,547				26
Assessment Ratio	dec.		0.917135				27
Assessed Value	\$	3,591,085	3,591,085				28
Net Local & School Rate	mills		16.453860				29
Tax Equiv. Computed for Current Year	\$	59,087	59,087				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	59,087					34
Footnotes							35

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	58,486				58,486	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	134,485	247,626			382,111	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	192,971	247,626	0	0	440,597	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	211,626	423,097			634,723	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	198,996	66,423			265,419	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,910				2,910	16
Total Pumping Plant	413,532	489,520	0	0	903,052	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	13,522				13,522	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	13,522	0	0	0	13,522	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	525,487	259,296			784,783	* 24
Transmission and Distribution Mains (343)	793,584				793,584	25
Services (345)	37,579	900			38,479	26
Meters (346)	83,309	21,599	13,390		91,518	27
Hydrants (348)	102,607				102,607	28

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,542,566	281,795	13,390	0	1,810,971	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	13,612				13,612	31
Office Furniture and Equipment (391)	1,238				1,238	32
Computer Equipment (391.1)	4,594	2,352			6,946	33
Transportation Equipment (392)	30,122	16,973			47,095	* 34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0	106,968			106,968	* 40
Miscellaneous Equipment (398)	125,821	1,749			127,570	41
Total General Plant	175,387	128,042	0	0	303,429	
Total utility plant in service directly assignable	2,337,978	1,146,983	13,390	0	3,471,571	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,337,978	1,146,983	13,390	0	3,471,571	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Increases due to new well project. (Acct 397.1, 342, 325, 321, 314)

Acct 392 - Purchased new truck.

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	404,137				404,137	25
Services (345)	52,259				52,259	26
Meters (346)	0				0	27
Hydrants (348)	47,211				47,211	28

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	503,607	0	0	0	503,607	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	503,607	0	0	0	503,607	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	503,607	0	0	0	503,607	

SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,063	3,063	1
February			3,056	3,056	2
March			3,114	3,114	3
April			2,759	2,759	4
May			3,182	3,182	5
June			5,261	5,261	6
July			13,645	13,645	7
August			20,782	20,782	8
September			23,149	23,149	9
October			9,583	9,583	10
November			2,387	2,387	11
December			2,999	2,999	12
Total annual pumpage	0	0	92,980	92,980	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

	1	
Source of Water Supply Statistics - Total Annual Pumpage (000's):	92,980	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	92,980	4
Less: Gallons (000's) sold:	76,481	5
Gallons (000's) entering distribution system but not sold:	16,499	6
Estimated Water Usage:		7
Gallons (000's) used to flush mains:	2,655	8
Gallons (000's) used for fire protection:	600	9
Gallons (000's) used to prevent freezing of distribution system:	843	10
Gallons (000's) used for other system uses:	2,819	11
Subtotal Estimated Usage:	6,917	12
Estimated Water Losses:		13
Gallons (000's) lost due to main leaks or breaks:	1,100	14
Gallons (000's) lost due to service leaks or breaks:	290	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) not accounted for:	8,192	18
Subtotal of Estimated Losses:	9,582	19
Percentage of water entering distribution system sold:	82%	20
Percentage of unaccounted for water:	9%	21
If more than 25%, indicate causes:		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	872	29
Date of maximum: 08/31/2009		30
Cause of maximum: Canning season		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	51	33
Date of minimum: 05/09/2009		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	568,800	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,245	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
135 EAST WASHINGTON STREET	WELL #2	245	29	1,080,000	Yes	1
228 S GREEN BAY AVE	WELL #4	330	20	1,080,000	Yes	2
FOELKER STREET	WELL #3	283	36	1,296,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #2 ENGINE	WELL #3	1
Location	GILLETT	GILLETT	GILLETT	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	EMPO	CUMMINGS	SINGER	5
Year Installed	1968	1961	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1	900	8
Pump Motor or Standby Engine Mfr	LAYNE NW	CONTINENTAL	LAYNE BOWLER	9
Year Installed	1961	1961	1974	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	40	45	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL BOOSTER STATION #2	WELL BOOSTER STATION #1	15
Location	GILLETT	GILLETT	GILLETT	16
Purpose	P	B	B	17
Destination	R	D	D	18
Pump Manufacturer	GE	LAYNE NW	F. MORSE	19
Year Installed	2009	1974	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	21
Actual Capacity (gpm)	750	900	750	22
Pump Motor or Standby Engine Mfr	GE	U.S. MOTOR	F. MORSE	23
Year Installed	2009	1990	1961	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	20	75	75	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL BOOSTER STATION #2	WELL BOOSTER STATION #4		1
Location	GILLETT	GILLETT		2
Purpose	S	B		3
Destination	D	D		4
Pump Manufacturer	AURORA	GE		5
Year Installed	1969	2009		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	750		8
Pump Motor or Standby Engine Mfr	IH	GE		10
Year Installed	1969	2009		11
Type	NATURAL GAS	ELECTRIC		12
Horsepower	65	60		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER	WELL #3	WELL 1 & 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1990	1974	1926	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	181	9 10
Total capacity in gallons (actual)	300,000	100,000	75,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)		NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.5000	1.0800	21 22 23
Is a corrosion control chemical used (yes, no)?		Y	Y	24 25
Is water fluoridated (yes, no)?		Y	Y	26 27
Footnotes				28

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	WELL 4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2009		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	75,000		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.)	1.0800		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	755				755	1
M	D	6.000	40,059				40,059	2
M	D	8.000	9,922				9,922	3
M	D	10.000	9,020				9,020	4
M	T	12.000	11,729				11,729	5
P	T	12.000	8,250				8,250	6
Total Within Municipality			79,735	0	0	0	79,735	
Total Utility			79,735	0	0	0	79,735	

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	548				548		1
M	1.000	39				39		2
P	1.000		1			1		* 3
M	1.500	4				4		4
M	2.000	6				6		5
M	3.000	3				3		6
M	4.000	4				4		7
M	10.000	2				2		8
Total Utility		606	1	0	0	607	0	

WATER SERVICES

Water Services (Page W-20)

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

1" plastic service added was provided by utility to customers lot.

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

Zero services not in use.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	706	137	137		706	0	1
0.750	6	1	1		6	0	2
1.000	19				19	0	3
1.500	13	2	2		13	0	4
2.000	7				7	0	5
3.000	4				4	4	6
6.000	1				1	1	7
8.000	0				0	0	8
Total:	756	140	140	0	756	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	586	61	10	3	0	46	706	1
0.750	1	4	1	0	0	0	6	2
1.000	0	11	6	1	0	1	19	3
1.500	0	9	0	2	0	2	13	4
2.000	0	2	4	1	0	0	7	5
3.000	0	0	2	2	0	0	4	6
6.000	0	0	1	0	0	0	1	7
8.000	0	0	0	0	0	0	0	8
Total:	587	87	24	9	0	49	756	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

Instead of testing, a number of meters were replaced.

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

In the past, typically at least 10% have been tested. This year a number of meters were replaced instead of tested.

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

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	121			5	126	2
Total Fire Hydrants	121	0	0	5	126	
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:	121	*
Number of distribution system valves end of year:	250	
Number of distribution valves operated during year:	25	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Did not operate half of the distribution valves during the year. Will operate more in 2010.

Explain all reported Adjustments.

Adjusted number of hydrants to actual based on a count of hydrants.
