



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WITTENBERG MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 331
WITTENBERG, WI 54499

For the Year Ended: DECEMBER 31, 2004

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

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

SIGNATURE PAGE

I CHRIS VOLLRATH of
(Person responsible for accounts)

WITTENBERG MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/12/2005
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WITTENBERG MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 331
WITTENBERG, WI 54499

When was utility organized? 1/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHRIS VOLLRATH
Title: CLERK/TREASURER

Office Address:
P.O. BOX 331
WITTENBERG, WI 54499

Telephone: (715) 253 - 6063

Fax Number: (715) 253 - 3772

E-mail Address:

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

Name: KAREN KERBER
Title: CPA

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

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: MARION WNEK
Title: ACTING PRESIDENT

Office Address:
208 W. VINAL STREET
WITTENBERG, WI 54499

Telephone: (715) 253 - 6063

Fax Number: (715) 253 - 3772

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: JASON VOLLRATH

Title: CPA

Office Address: ERICKSON & ASSOCIATES, S.C.
1000 W. COLLEGE AVE
APPLETON, WI 54911

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

Date of most recent audit report: 3/9/2005

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

Names and titles of utility management including manager or superintendent:

Name: MR JOEL YAEGER

Title: MANAGER & OPERATOR

Office Address:
P.O. BOX 331
WITTENBERG, WI 54499

Telephone: (715) 253 - 6063

Fax Number: (715) 253 - 3772

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR DEAN ANDERSON
 - MR PHILLIP ANDERSON
 - MR ELOISE CAPPEL
 - MR NEIL CAPPEL
 - MS DAVID LUBER
 - MR MARION WNEK, ACTING PRESIDENT
-

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)	116,179	119,926	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,633	43,582	2
Depreciation Expense (403)	17,824	17,458	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,720	19,858	5
Total Operating Expenses	84,177	80,898	
Net Operating Income	32,002	39,028	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	32,002	39,028	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,104	5,722	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,104	5,722	
Total Income	38,106	44,750	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,954)	0	11
Other Income Deductions (426)	9,756	9,756	12
Total Miscellaneous Income Deductions	2,802	9,756	
Income Before Interest Charges	35,304	34,994	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	274	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	274	
Net Income	35,304	34,720	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	885,591	407,126	19
Balance Transferred from Income (433)	35,304	34,720	20
Miscellaneous Credits to Surplus (434)	22,316	443,745	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	943,211	885,591	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	116,179		116,179	1
Total (Acct. 400):	116,179	0	116,179	
Operation and Maintenance Expense (401):				
Derived	40,633		40,633	2
Total (Acct. 401):	40,633	0	40,633	
Depreciation Expense (403):				
Derived	17,824		17,824	3
Total (Acct. 403):	17,824	0	17,824	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	25,720		25,720	5
Total (Acct. 408):	25,720	0	25,720	
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:	32,002	0	32,002	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	6,104	0	6,104	10
Total (Acct. 419):	6,104	0	6,104	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	6,104	0	6,104

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,954)	[REDACTED]	(6,954) 13
NONE	0	0	0 14
Total (Acct. 425):	(6,954)	0	(6,954)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	9,756	9,756 15
NONE	0	0	0 16
Total (Acct. 426):	0	9,756	9,756
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,954)	9,756	2,802

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	45,060	(9,756)	35,304
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	470,567	415,024	885,591 23
Total (Acct. 216):	470,567	415,024	885,591
Balance Transferred from Income (433):			
Derived	45,060	(9,756)	35,304 24
Total (Acct. 433):	45,060	(9,756)	35,304
Miscellaneous Credits to Surplus (434):			
TAX EQUIVALENT RETURNED BY VILLAGE	22,316	0	22,316 25
Total (Acct. 434):	22,316	0	22,316
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	537,943	405,268	943,211

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	116,179	0	0	0	116,179	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	116,179	0	0	0	116,179	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,535,364	1,513,084	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	399,073	539,931	2
Net Utility Plant	1,136,291	973,153	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	305,639	246,877	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,779	13,212	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,621	0	14
Materials and Supplies (150)	17,959	13,564	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	346,998	273,653	
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	1,483,289	1,246,806	

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)	65,201	65,201	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	943,211	885,591	23
Total Proprietary Capital	1,008,412	950,792	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,679	1,318	28
Payables to Municipality (233)	337,770	294,116	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	305	580	33
Total Current and Accrued Liabilities	342,754	296,014	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	132,123	0	36
Total Deferred Credits	132,123	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,483,289	1,246,806	

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	1,513,084	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	971,507	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	563,857	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,535,364	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)	240,484	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	158,589	0	0	0	12
Total Accumulated Provision	399,073	0	0	0	
Net Utility Plant	1,136,291	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)	391,098				391,098	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,824				17,824	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,229				1,229	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	19,053	0	0	0	19,053	16
Debits during year						17
Book cost of plant retired	30,590				30,590	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	139,077				139,077	21
					0	22
					0	23
					0	24
Total debits	169,667	0	0	0	169,667	25
Balance end of year (110.1)	240,484	0	0	0	240,484	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)	148,833				148,833	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	9,756				9,756	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	9,756	0	0	0	9,756	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	158,589	0	0	0	158,589	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	17,959	13,564
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>17,959</u>	<u>13,564</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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	65,201	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>65,201</u></u>	

BONDS (ACCT. 221)

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,963	2
Charged electric department expense		3
Charged sewer department expense	308	4
Other (explain):		
NONE		5
Total Accruals and other credits	26,271	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,890	7
PSC Remainder Assessment	65	8
Other (explain):		
TAXES FORGIVEN BY THE VILLAGE	22,316	9
Total payments and other debits	26,271	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G.O. NOTE - BANNER BANK	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,779	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,779	
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):		
DUE FROM GENERAL FUND - EXPENSES	6,192	12
DUE FROM SEWER - EXPENSES	2,429	13
Total (Acct. 145):	8,621	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND - WAGES/SALARIES AND OTHER EXPENSES	286,934	17
DUE TO SEWER - WATER MAIN PROJECT	50,836	18
Total (Acct. 233):	337,770	
Other Deferred Credits (253):		
Regulatory Liability	132,123	19
NONE		20
Total (Acct. 253):	132,123	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	960,367	0	0	0	960,367	1
Materials and Supplies	15,761	0	0	0	15,761	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	315,791	0	0	0	315,791	4
Customer Advances for Construction					0	5
Regulatory Liability	66,061	0	0	0	66,061	6
NONE					0	7
Average Net Rate Base	594,276	0	0	0	594,276	
Net Operating Income	32,002	0	0	0	32,002	8
Net Operating Income as a percent of						
Average Net Rate Base	5.39%	N/A	N/A	N/A	5.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.4	1
Electric		2
Gas		3
Sewer	0.3	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	139,077	0	0	0	139,077	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	6,954				6,954	4
Other (specify):						
NONE					0	5
Balance End of Year	132,123	0	0	0	132,123	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Wittenberg Municipal Water Utility
Wittenberg, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Wittenberg Municipal Water Utility as of December 31, 2004, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

This financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
March 9, 2005

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.

Chris the Clerk/Treasurer started in February of 2005.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	114,565	117,969	1
Total Sales of Water	114,565	117,969	
Other Operating Revenues			
Forfeited Discounts (470)	714	851	2
Other Water Revenues (474)	900	1,106	3
Total Other Operating Revenues	1,614	1,957	
Total Operating Revenues	116,179	119,926	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	18,622	26,090	4
General Operating Expenses (680-690)	22,011	17,492	5
Total Operation and Maintenance Expenses	40,633	43,582	
Other Operating Expenses			
Depreciation Expense (403)	17,824	17,458	6
Amortization Expense (404)		0	7
Taxes (408)	25,720	19,858	8
Total Other Operating Expenses	43,544	37,316	
Total Operating Expenses	84,177	80,898	
NET OPERATING INCOME	32,002	39,028	

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	399	14,146	31,074	4
Commercial	80	13,191	20,172	5
Industrial	5	3,103	3,797	6
Total Metered Sales to General Customers (461)	484	30,440	55,043	
Private Fire Protection Service (462)	3		1,629	7
Public Fire Protection Service (463)	1		49,597	8
Other Sales to Public Authorities (464)	15	5,783	8,296	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 503	 36,223	 114,565	

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)	49,597	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)	49,597	
Forfeited Discounts (470):		
Customer late payment charges	714	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	714	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	892	7
Other (specify): NONE	8	8
Total Other Water Revenues (474)	900	

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)	2,541	12,012	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	11,189	8,750	3
Chemicals (630)	1,353	2,072	4
Supplies and Expenses (640)	683	956	5
Repairs of Water Plant (650)	2,389	1,810	6
Transportation Expenses (660)	467	490	7
Total Plant Operation and Maintenance Expenses	18,622	26,090	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,480	5,006	8
Office Supplies and Expenses (681)	1,756	1,467	9
Outside Services Employed (682)	5,307	5,878	10
Insurance Expense (684)	2,954	2,385	11
Employees Pensions and Benefits (686)	3,036	2,398	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	478	358	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	22,011	17,492	
Total Operation and Maintenance Expenses	40,633	43,582	

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		22,316	18,965	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		308	257	2
Net property tax equivalent		22,008	18,708	
Social Security		3,647	1,005	3
PSC Remainder Assessment		65	145	4
Other (specify): NONE			0	5
Total tax expense		25,720	19,858	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243700				3
County tax rate	mills		6.183800				4
Local tax rate	mills		6.742400				5
School tax rate	mills		10.200200				6
Voc. school tax rate	mills		2.360000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.730100				10
Less: state credit	mills		1.276700				11
Net tax rate	mills		24.453400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.742400				14
Combined School Tax Rate	mills		12.560200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.302600				17
Total Tax Rate	mills		25.730100				18
Ratio of Local and School Tax to Total	dec.		0.750195				19
Total tax net of state credit	mills		24.453400				20
Net Local and School Tax Rate	mills		18.344826				21
Utility Plant, Jan. 1	\$	1,513,084	1,513,084				22
Materials & Supplies	\$	13,564	13,564				23
Subtotal	\$	1,526,648	1,526,648				24
Less: Plant Outside Limits	\$	44,195	44,195				25
Taxable Assets	\$	1,482,453	1,482,453				26
Assessment Ratio	dec.		0.820592				27
Assessed Value	\$	1,216,489	1,216,489				28
Net Local & School Rate	mills		18.344826				29
Tax Equiv. Computed for Current Year	\$	22,316	22,316				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,316					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,253		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)	30,593		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	13,248		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	49,094	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	44,181		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,112		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,820		20
Total Pumping Plant	57,113	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,094		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	33,720		23
Total Water Treatment Plant	42,814	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)			5,253 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)			30,593 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			13,248 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	49,094
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			44,181 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			11,112 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,820 20
Total Pumping Plant	0	0	57,113
WATER TREATMENT PLANT			
Land and Land Rights (330)			9,094 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			33,720 23
Total Water Treatment Plant	0	0	42,814

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	168,840		26
Transmission and Distribution Mains (343)	476,851	43,036	27
Fire Mains (344)	0		28
Services (345)	49,045	4,690	29
Meters (346)	40,967		30
Hydrants (348)	39,237	5,144	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	782,940	52,870	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,599		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,059		36
Transportation Equipment (373)	4,776		37
Other General Equipment (379)	7,832		38
Other Tangible Property (390)	0		39
Total General Plant	17,266	0	
Total utility plant in service directly assignable	949,227	52,870	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	949,227	52,870	

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)			8,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			168,840 26
Transmission and Distribution Mains (343)	28,440		491,447 27
Fire Mains (344)			0 28
Services (345)	1,650		52,085 29
Meters (346)			40,967 30
Hydrants (348)	500		43,881 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	30,590	0	805,220
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,599 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,059 36
Transportation Equipment (373)			4,776 37
Other General Equipment (379)			7,832 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	17,266
Total utility plant in service directly assignable	30,590	0	971,507
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	30,590	0	971,507

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,835		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	8,590		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	28,425	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	28,645		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	7,204		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,180		20
Total Pumping Plant	37,029	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,862		23
Total Water Treatment Plant	21,862	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)			19,835 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			8,590 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	28,425
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			28,645 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			7,204 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,180 20
Total Pumping Plant	0	0	37,029
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			21,862 23
Total Water Treatment Plant	0	0	21,862

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	109,468		26
Transmission and Distribution Mains (343)	309,165		27
Fire Mains (344)	0		28
Services (345)	31,799		29
Meters (346)	0		30
Hydrants (348)	25,440		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	475,872	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	669		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	669	0	
Total utility plant in service directly assignable	563,857	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	563,857	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			109,468 26
Transmission and Distribution Mains (343)			309,165 27
Fire Mains (344)			0 28
Services (345)			31,799 29
Meters (346)			0 30
Hydrants (348)			25,440 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	475,872
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			669 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	669
Total utility plant in service directly assignable	0	0	563,857
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	563,857

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,512	3,512	1
February			3,828	3,828	2
March			3,875	3,875	3
April			3,661	3,661	4
May			3,493	3,493	5
June			3,478	3,478	6
July			3,989	3,989	7
August			3,644	3,644	8
September			4,090	4,090	9
October			3,863	3,863	10
November			3,796	3,796	11
December			4,221	4,221	12
Total annual pumpage	0	0	45,450	45,450	
Less: Water sold				36,223	13
Volume pumped but not sold				9,227	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				4,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,000	19
Volume pumped but unaccounted for				5,227	20
Percent of water lost				12%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				194	24
Date of maximum: 7/15/2004					25
Cause of maximum:					26
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				82	27
Date of minimum: 1/4/2004					28
Total KWH used for pumping for the year				77,704	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
DRILLED - REED STREET	3	50	16	567,000	Yes	1
DRILLED - WINNEBAGO STREET	4	51	16	216,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #3 STANDBY	WELL #4	1
Location	REED STREET	REED STREET	WINNEBAGO ST	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1971	1971	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400		150	8
Pump Motor or Standby Engine Mfr	GEN ELEC	WAUKESHA	GEN ELEC	9 10
Year Installed	1971	1971	1978	11
Type	ELECTRIC	PROPANE	ELECTRIC	12
Horsepower	15	0	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons (actual)	150,000		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.)	0.5760		12
Is a corrosion control chemical used (yes, no)?	N		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	2.000	517	0	0	0	517	1
A	D	4.000	400	0	0	0	400	2
M	D	4.000	2,950	0	948	0	2,002	3
A	D	6.000	5,875	0	0	0	5,875	4
M	D	6.000	21,176	0	0	0	21,176	5
P	D	6.000	2,286	948	0	0	3,234	6
A	D	8.000	580	0	0	0	580	7
M	D	8.000	10,229	0	0	0	10,229	8
P	D	8.000	2,465	0	0	0	2,465	9
P	D	10.000	1,426	0	0	0	1,426	10
Total Within Municipality			47,904	948	948	0	47,904	
M	D	8.000	1,175	0	0	0	1,175	11
P	D	8.000	1,600	0	0	0	1,600	12
P	D	10.000	2,350	0	0	0	2,350	13
Total Outside of Municipality			5,125	0	0	0	5,125	
Total Utility			53,029	948	948	0	53,029	

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	358	0	11	0	347	10	1
M	1.000	100	12	0	0	112	21	2
M	2.000	8	0	0	0	8	1	3
M	4.000	4	0	0	0	4	0	4
Total Utility		470	12	11	0	471	32	

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)	
0.750	459	0	0	0	459	3	1
1.000	20	0	0	0	20	0	2
1.500	7	0	0	0	7	0	3
2.000	4	0	0	0	4	0	4
4.000	4	0	0	0	4	0	5
6.000	2	0	0	0	2	0	6
Total:	496	0	0	0	496	3	

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)	
0.750	354	61	2	8	0	34	459	1
1.000	2	11	0	3	0	4	20	2
1.500	1	3	1	2	0	0	7	3
2.000	0	2	1	1	0	0	4	4
4.000	0	2	0	1	0	1	4	5
6.000	0	0	0	0	2	0	2	6
Total:	357	79	4	15	2	39	496	

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	5				5	1
Within Municipality	66	2	0		68	2
Total Fire Hydrants	71	2	0	0	73	
Flushing Hydrants						
	1		1		0	3
Total Flushing Hydrants	1	0	1	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:	73
Number of distribution system valves end of year:	104
Number of distribution valves operated during year:	104

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The Power Purchased for Pumping is less this year due to the prior year including a back billing.

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.

Salaries and Wages (600):The decrease in this account is due to the majority of the time being spent on the sewer project.

Administrative and General Salaries (680):The increase in this account is due to a salary increase.

Water Mains (Page W-17)

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

The new water mains were financed by the municipality.

Water Services (Page W-18)

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

The water service was financed by the municipality.

Meters (Page W-19)

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

Meters 1" and smaller are tested within every 10 years and are replaced within every 20 years.

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.

Station meters are tested at least once every 2 years.
