



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CHILTON MUNICIPAL WATER UTILITY

Principal Office: 42 SCHOOL ST.
CHILTON, WI 53014

For the Year Ended: DECEMBER 31, 2004

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CHILTON MUNICIPAL WATER UTILITY

Utility Address: 42 SCHOOL ST.
CHILTON, WI 53014

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HELEN SCHMIDLKOFER
Title: CITY CLERK/TREASURER

Office Address:
42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number: (920) 849 - 2025

E-mail Address:

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

Name: PAUL G DENIS
Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54301-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

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

Name: GERALD VANNE
Title: CHAIRMAN OF PUBLIC WORKS COMMITTEE

Office Address:
42 SCHOOL STREET
CHILTON, WI 53014

Telephone: (920) 849 - 9358

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: PAUL G DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54301

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

Date of most recent audit report: 1/21/2005

Period covered by most recent audit: CALENDAR 2004

Names and titles of utility management including manager or superintendent:

Name: TODD SCHWARZ

Title: DPW DIRECTOR

Office Address:
42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number:

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

CITY COUNCIL

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: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	712,389	550,961	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	368,632	346,283	2
Depreciation Expense (403)	72,625	63,921	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	87,906	86,467	5
Total Operating Expenses	529,163	496,671	
Net Operating Income	183,226	54,290	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	183,226	54,290	
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)	67	76	10
Miscellaneous Nonoperating Income (421)	59,621	37,598	11
Total Other Income	59,688	37,674	
Total Income	242,914	91,964	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,402)	0	12
Other Income Deductions (426)	33,636	32,899	13
Total Miscellaneous Income Deductions	9,234	32,899	
Income Before Interest Charges	233,680	59,065	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,605	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	20,605	0	
Net Income	213,075	59,065	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,424,596	1,348,527	20
Balance Transferred from Income (433)	213,075	59,065	21
Miscellaneous Credits to Surplus (434)	0	1,014,056	22
Miscellaneous Debits to Surplus--Debit (435)	(25,301)	(2,948)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,662,972	2,424,596	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	712,389		712,389	1
Total (Acct. 400):	712,389	0	712,389	
Operation and Maintenance Expense (401-402):				
Derived	368,632		368,632	2
Total (Acct. 401-402):	368,632	0	368,632	
Depreciation Expense (403):				
Derived	72,625		72,625	3
Total (Acct. 403):	72,625	0	72,625	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	87,906		87,906	5
Total (Acct. 408):	87,906	0	87,906	
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:	183,226	0	183,226	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
BANK DEPOSITORY ACCOUNTS	67	0	67 11
Total (Acct. 419):	67	0	67
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	59,621	59,621 12
NONE	0	0	0 13
Total (Acct. 421):	0	59,621	59,621
TOTAL OTHER INCOME:	67	59,621	59,688

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,402)	[REDACTED]	(24,402) 14
MISCELLANEOUS AMORTIZATION	0	0	0 15
Total (Acct. 425):	(24,402)	0	(24,402)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	33,636	33,636 16
NONE	0	0	0 17
Total (Acct. 426):	0	33,636	33,636
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,402)	33,636	9,234

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	20,605	[REDACTED]	20,605 18
Total (Acct. 427):	20,605	0	20,605
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	20,605	0	20,605
NET INCOME:	187,090	25,985	213,075
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,405,841	1,018,755	2,424,596 24
Total (Acct. 216):	1,405,841	1,018,755	2,424,596
Balance Transferred from Income (433):			
Derived	187,090	25,985	213,075 25
Total (Acct. 433):	187,090	25,985	213,075
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
DECREASE IN RESTRICTED CASH	(25,301)	0	(25,301) 27
Total (Acct. 435)--Debit:	(25,301)	0	(25,301)
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,618,232	1,044,740	2,662,972

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	712,389	0	0	0	712,389	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	712,389	0	0	0	712,389	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	134,434		134,434	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	134,434	0	134,434	

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	2.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,485,062	4,856,954	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,595,540	2,010,985	2
Net Utility Plant	3,889,522	2,845,969	
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)	2,831	10,456	6
Special Funds (125)	0	25,301	7
Total Other Property and Investments	2,831	35,757	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	340,497	263,762	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	166,539	115,770	11
Other Accounts Receivable (143)	25,765	921	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,168	35,865	14
Materials and Supplies (150)	14,355	16,305	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	583,324	432,623	
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	4,475,677	3,314,349	

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)	756,545	756,545	21
Appropriated Earned Surplus (215)		25,301	22
Unappropriated Earned Surplus (216)	2,662,972	2,424,596	23
Total Proprietary Capital	3,419,517	3,206,442	
LONG-TERM DEBT			
Bonds (221)	450,065	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	12,250	17,250	26
Total Long-Term Debt	462,315	17,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	34,975	14,638	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	78,297	76,019	31
Interest Accrued (237)	16,937	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	130,209	90,657	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	463,636	0	36
Total Deferred Credits	463,636	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,475,677	3,314,349	

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	4,856,954	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)	3,914,964	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,570,098	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,485,062	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,057,890	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	537,650	0	0	0	13
Total Accumulated Provision	1,595,540	0	0	0	
Net Utility Plant	3,889,522	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)	1,490,048				1,490,048	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,625				72,625	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,545				2,545	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	75,170	0	0	0	75,170	16
Debits during year						17
Book cost of plant retired	19,290				19,290	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	488,038				488,038	21
					0	22
					0	23
					0	24
Total debits	507,328	0	0	0	507,328	25
Balance end of year (110.1)	1,057,890	0	0	0	1,057,890	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.17%					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)	520,937				520,937	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,636				33,636	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	33,636	0	0	0	33,636	16
Debits during year						17
Book cost of plant retired	16,923				16,923	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,923	0	0	0	16,923	25
Balance end of year (110.1)	537,650	0	0	0	537,650	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.17%					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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,355	16,305
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,355	16,305

**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>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	756,545	1
Changes during year (explain):		
Balance end of year	<u><u>756,545</u></u>	2

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)	
REVENUE BOND	04/14/2004	05/01/2023	2.37%	450,065	1
Total Bonds (Account 221):				450,065	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PROMISSORY NOTE	10/02/2003	01/31/2007	0.00%	12,250	1
Total for Account 224				12,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	76,019	1
Accruals:		
Charged water department expense	85,628	2
Charged electric department expense		3
Charged sewer department expense	1,188	4
Other (explain):		
NONE		5
Total Accruals and other credits	86,816	
Taxes paid during year:		
County, state and local taxes	73,586	6
Social Security taxes	10,284	7
PSC Remainder Assessment	668	8
Other (explain):		
NONE		9
Total payments and other debits	84,538	
Balance end of year	78,297	

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)					
REVENUE BOND	0	20,605	3,668	16,937	1
Subtotal	0	20,605	3,668	16,937	
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	0	20,605	3,668	16,937	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT	2,831	2
Total (Acct. 124):	2,831	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	166,539	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	166,539	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SUNDRY	946	11
REVENUE BOND ADVANCE RECEIVABLE	24,819	12
Total (Acct. 143):	25,765	
Receivables from Municipality (145):		
FOURTH QUARTER 2004 CHARGES	36,168	13
Total (Acct. 145):	36,168	
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	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	463,636	18
NONE		19
Total (Acct. 253):	463,636	

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)	3,527,259	0	0	0	3,527,259	1
Materials and Supplies	15,330	0	0	0	15,330	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,273,969	0	0	0	1,273,969	4
Customer Advances for Construction					0	5
Regulatory Liability	231,818	0	0	0	231,818	6
					0	7
Average Net Rate Base	2,036,802	0	0	0	2,036,802	
Net Operating Income	183,226	0	0	0	183,226	8
Net Operating Income as a percent of Average Net Rate Base	9.00%	N/A	N/A	N/A	9.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	488,038	0	0	0	488,038	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	24,402				24,402	4
Other (specify): NONE					0	5
Balance End of Year	463,636	0	0	0	463,636	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

Land purchased from individual to construct new well #10. No interest charged on note.

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

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

Account 143 - See F-19

Account 145 - See F-19

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	699,550	542,187	1
Total Sales of Water	699,550	542,187	
Other Operating Revenues			
Forfeited Discounts (470)	4,463	3,373	2
Miscellaneous Service Revenues (471)	1,338	1,850	3
Rents from Water Property (472)	3,895	484	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,143	3,067	6
Total Other Operating Revenues	12,839	8,774	
Total Operating Revenues	712,389	550,961	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	52,270	48,318	7
Pumping Expenses (620-625)	38,295	43,400	8
Water Treatment Expenses (630-635)	51,045	60,577	9
Transmission and Distribution Expenses (640-655)	136,492	92,908	10
Customer Accounts Expenses (901-904)	7,910	8,777	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	82,620	92,303	13
Total Operation and Maintenance Expenses	368,632	346,283	
Other Operating Expenses			
Depreciation Expense (403)	72,625	63,921	14
Amortization Expense (404-407)		0	15
Taxes (408)	87,906	86,467	16
Total Other Operating Expenses	160,531	150,388	
Total Operating Expenses	529,163	496,671	
NET OPERATING INCOME	183,226	54,290	

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	14	5	1
Commercial	16	378	1,172	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	392	1,177	
Metered Sales to General Customers (461)				
Residential	1,316	57,299	243,073	4
Commercial	195	26,932	94,280	5
Industrial	38	78,511	161,563	6
Total Metered Sales to General Customers (461)	1,549	162,742	498,916	
Private Fire Protection Service (462)	56		17,793	7
Public Fire Protection Service (463)	1		159,991	8
Other Sales to Public Authorities (464)	24	6,475	21,673	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,647	169,609	699,550	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	141,500	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
RETAIL GENERAL SERVICE CUSTOMERS	18,491	4
Total Public Fire Protection Service (463)	159,991	
Forfeited Discounts (470):		
Customer late payment charges	4,463	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,463	
Miscellaneous Service Revenues (471):		
SUNDRY	1,338	7
Total Miscellaneous Service Revenues (471)	1,338	
Rents from Water Property (472):		
SUNDRY	3,895	8
Total Rents from Water Property (472)	3,895	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,143	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,143	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	42,875	37,151	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,730	3,664	3
Maintenance of Water Source Plant (605)	7,665	7,503	4
Total Source of Supply Expenses	52,270	48,318	
PUMPING EXPENSES			
Operation Labor (620)	7,508	8,982	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,488	27,945	7
Operation Supplies and Expenses (623)	3,345	3,377	8
Maintenance of Pumping Plant (625)	1,954	3,096	9
Total Pumping Expenses	38,295	43,400	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,134	9,451	10
Chemicals (631)	31,704	38,761	11
Operation Supplies and Expenses (632)	7,657	8,535	12
Maintenance of Water Treatment Plant (635)	4,550	3,830	13
Total Water Treatment Expenses	51,045	60,577	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	5,397	10,315	14
Operation Supplies and Expenses (641)	4,110	3,744	15
Maintenance of Distribution Reservoirs and Standpipes (650)	68,742	19,475	16
Maintenance of Mains (651)	25,692	18,029	17
Maintenance of Services (652)	10,347	9,794	18
Maintenance of Meters (653)	15,152	20,583	19
Maintenance of Hydrants (654)	5,653	9,297	20
Maintenance of Other Plant (655)	1,399	1,671	21
Total Transmission and Distribution Expenses	136,492	92,908	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	895	1,755	22
Accounting and Collecting Labor (902)	5,889	5,559	23
Supplies and Expenses (903)	1,126	1,463	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	7,910	8,777	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,026	17,302	27
Office Supplies and Expenses (921)	1,183	1,530	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,200	10,857	30
Property Insurance (924)	5,272	5,444	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	55,237	51,748	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,402	1,931	35
Transportation Expenses (933)	4,300	3,491	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	82,620	92,303	
Total Operation and Maintenance Expenses	368,632	346,283	

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		78,297	76,019	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,343	1,288	2
Net property tax equivalent		76,954	74,731	
Social Security		10,284	11,173	3
PSC Remainder Assessment		668	563	4
Other (specify): NONE			0	5
Total tax expense		87,906	86,467	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219337				3
County tax rate	mills		5.799326				4
Local tax rate	mills		7.149402				5
School tax rate	mills		11.771094				6
Voc. school tax rate	mills		1.794751				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.733910				10
Less: state credit	mills		1.302937				11
Net tax rate	mills		25.430973				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.149402				14
Combined School Tax Rate	mills		13.565845				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.715247				17
Total Tax Rate	mills		26.733910				18
Ratio of Local and School Tax to Total	dec.		0.774868				19
Total tax net of state credit	mills		25.430973				20
Net Local and School Tax Rate	mills		19.705643				21
Utility Plant, Jan. 1	\$	4,856,954	4,856,954				22
Materials & Supplies	\$	16,305	16,305				23
Subtotal	\$	4,873,259	4,873,259				24
Less: Plant Outside Limits	\$	733,792	733,792				25
Taxable Assets	\$	4,139,467	4,139,467				26
Assessment Ratio	dec.		0.959865				27
Assessed Value	\$	3,973,329	3,973,329				28
Net Local & School Rate	mills		19.705643				29
Tax Equiv. Computed for Current Year	\$	78,297	78,297				30
Tax Equivalent per 1994 PSC Report	\$	60,216					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	78,297					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	56,972		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)	121,152	181,372	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	283,872	45,330	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	461,996	226,702	
PUMPING PLANT			
Land and Land Rights (320)	456		12
Structures and Improvements (321)	349,874	229,055	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	313,267	15,294	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	663,597	244,349	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	49,110	63,783	22
Water Treatment Equipment (332)	335,835		23
Total Water Treatment Plant	384,945	63,783	

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)			56,972	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)			302,524	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			329,202	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	688,698	
PUMPING PLANT				
Land and Land Rights (320)			456	12
Structures and Improvements (321)			578,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			328,561	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	907,946	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			112,893	22
Water Treatment Equipment (332)			335,835	23
Total Water Treatment Plant	0	0	448,728	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,815		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	592,756		26
Transmission and Distribution Mains (343)	646,558	104,324	27
Fire Mains (344)	0		28
Services (345)	109,337	129,366	29
Meters (346)	125,630	10,878	30
Hydrants (348)	53,492	15,297	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,533,588	259,865	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,786		35
Computer Equipment (391.1)	4,917		36
Transportation Equipment (392)	67,287		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,529		39
Laboratory Equipment (395)	3,910		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	95,429	0	
Total utility plant in service directly assignable	3,139,555	794,699	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,139,555	794,699	

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)			5,815 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			592,756 26
Transmission and Distribution Mains (343)	2,005		748,877 27
Fire Mains (344)			0 28
Services (345)	6,325		232,378 29
Meters (346)	7,655		128,853 30
Hydrants (348)	462		68,327 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	16,447	0	1,777,006
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,786 35
Computer Equipment (391.1)			4,917 36
Transportation Equipment (392)	2,843		64,444 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,529 39
Laboratory Equipment (395)			3,910 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	2,843	0	92,586
Total utility plant in service directly assignable	19,290	0	3,914,964
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,290	0	3,914,964

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,207,120	37,992	27
Fire Mains (344)	0		28
Services (345)	216,560	14,500	29
Meters (346)	0		30
Hydrants (348)	106,349	4,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,530,029	56,992	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,530,029	56,992	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,530,029	56,992	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	3,860		1,241,252 27
Fire Mains (344)			0 28
Services (345)	12,175		218,885 29
Meters (346)			0 30
Hydrants (348)	888		109,961 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	16,923	0	1,570,098
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	16,923	0	1,570,098
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,923	0	1,570,098

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			17,175	17,175	1
February			17,102	17,102	2
March			18,923	18,923	3
April			17,453	17,453	4
May			18,006	18,006	5
June			18,741	18,741	6
July			18,326	18,326	7
August			19,921	19,921	8
September			21,747	21,747	9
October			17,423	17,423	10
November			16,244	16,244	11
December			17,903	17,903	12
Total annual pumpage	0	0	218,964	218,964	
Less: Water sold				169,609	13
Volume pumped but not sold				49,355	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				15,344	16
Volume related to equipment/system malfunction				2,624	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				17,968	19
Volume pumped but unaccounted for				31,387	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				964	23
Date of maximum: 9/1/2004					24
Cause of maximum:					25
Industrial demand/main flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				290	26
Date of minimum: 2/28/2004					27
Total KWH used for pumping for the year				321,630	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N4276 WEEKS ROAD	well #10	240	16	576,000	Yes	1
EAST MAIN ST.	Well #5	180	20	576,000	No	2
COUNTY TRUNK "Y"	Well #7	280	20	1,008,000	Yes	3
N4374 WEEKS ROAD	Well #9	263	18	576,000	Yes	4

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 #10	WELL #5	WELL #9	1
Location	N4276 WEEKS ROAD	EAST MAIN ST.	N4374 WEEKS ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	LAYNE	AMERICAN TURBINE	5
Year Installed	2004	1959	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	400	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS	U.S. MOTOR	9 10
Year Installed	2004	1959	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	25	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL#7			14
Location	COUNTY TRUNK "Y"			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1965			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	700			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			22 23
Year Installed	1964			24
Type	ELECTRIC			25
Horsepower	50			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK #2	WELL #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	1978	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	160	0	6
Total capacity in gallons (actual)	200,000	300,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.5500	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #8		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1979		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		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	800	0	0	0	800	1
M	D	4.000	4,197	0	0	0	4,197	2
A	D	6.000	1,050	0	0	0	1,050	3
M	D	6.000	48,637	0	1,173	0	47,464	4
P	D	6.000	1,976	108	0	0	2,084	5
M	D	8.000	17,974	0	0	0	17,974	6
P	D	8.000	35,577	3,290	0	0	38,867	7
M	D	10.000	7,130	0	0	0	7,130	8
P	D	10.000	1,715	0	0	0	1,715	9
M	D	12.000	1,825	0	0	0	1,825	10
P	D	12.000	22,426	0	0	0	22,426	11
M	D	16.000	8,760	0	0	0	8,760	12
Total Within Municipality			152,067	3,398	1,173	0	154,292	
Total Utility			152,067	3,398	1,173	0	154,292	

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)	
L	0.625	343	0	70	0	273	13	1
L	0.750	3	0	1	0	2	0	2
M	0.750	522	0	19	0	503	6	3
L	1.000	3	0	2	0	1	0	4
P	1.000	3	0	0	0	3	0	5
M	1.000	584	94	0	0	678	68	6
M	1.250	5	0	0	0	5	1	7
M	1.500	6	0	0	0	6	2	8
P	1.500	3	0	0	0	3	2	9
P	2.000	13	1	0	0	14	0	10
M	2.000	17	1	0	0	18	3	11
L	2.000	1	0	0	0	1	0	12
M	4.000	17	0	0	0	17	1	13
P	4.000	4	0	0	0	4	1	14
M	6.000	8	0	0	0	8	1	15
P	6.000	5	1	0	0	6	2	16
M	8.000	6	0	0	0	6	0	17
P	8.000	15	0	0	0	15	0	18
Total Utility		1,558	97	92	0	1,563	100	

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	1,492	120	131	0	1,481	134	1
1.000	42	0	1	0	41	3	2
1.500	27	2	1	0	28	7	3
2.000	29	0	1	0	28	12	4
3.000	14	0	0	0	14	4	5
4.000	2	0	0	0	2	1	6
6.000	2	1	0	0	3	2	7
Total:	1,608	123	134	0	1,597	163	

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	1,294	127	14	7	0	39	1,481	1
1.000	2	21	3	4	0	11	41	2
1.500	0	20	2	4	0	2	28	3
2.000	0	12	9	4	0	3	28	4
3.000	0	3	2	3	0	6	14	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	2	0	0	1	3	7
Total:	1,296	183	32	24	0	62	1,597	

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	7				7	1
Within Municipality	228	11	6		233	2
Total Fire Hydrants	235	11	6	0	240	
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:	222
Number of distribution system valves end of year:	561
Number of distribution valves operated during year:	451

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 600 - More labor was allocated to source of supply this year due to the well changes.

Account 631 - Well #5, a treatment well, was shut down in 2004 thereby decreasing the need for chemicals. Also a change in vendors resulted in a price decrease.

Account 650 - The City painted a water tower in 2004.

Account 651 - Maintenance costs were associated with the reconstruction of Hwy 57.

Account 653 - The decrease in costs are associated with the mandatory replacement of meters. New meters need relatively less maintenance.

Account 920 - An administrative assistant's payroll distribution to the water fund decreased in 2004 from 30% to 20%.

Account 923 - The City paid expenses in 2003 for a water rate increase. They did not have this expense in 2004.

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 \$50,000, please explain. If applicable, provide construction authorization.

Accounts 314, 321, and 331 - The construction work in progress for Well #10 was allocated to the appropriate asset accounts in 2004.

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.

Water mains in the amount of \$37,992 were financed by developers and the remaining from utility operations.

Water Services (Page W-18)

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

Water services in the amount of \$14,500 were financed by the developers and the remaining from utility operations.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes