



3014 (02-02-05)

ANNUAL REPORT

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"
APPLETON, WI 54915

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: DARBOY JOINT SANITARY DISTRICT NO. 1

Utility Address: N398 CTH "N"
APPLETON, WI 54915

When was utility organized? 12/31/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JOANN M ASHAUER

Title: BUSINESS MANAGER

Office Address: DARBOY SANITARY DISTRICT
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address: dsd@athenet.net

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

Name: MR JAMES J SALM

Title: PRESIDENT

Office Address:
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address: dsd@athenet.net

Are records of utility audited by individuals or firms, other than utility employee? NO

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK HENNESSEY

Title: OPERATOR

Office Address:
N398 CTH " N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address: dsd@athenet.net

Name of utility commission/committee: DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:
MR MAURICE BROCKMAN, SECRETARY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? **YES**

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

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)	999,330	966,765	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	551,325	471,787	2
Depreciation Expense (403)	143,364	137,834	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,351	3,292	5
Total Operating Expenses	698,040	612,913	
Net Operating Income	301,290	353,852	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	301,290	353,852	
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)	333	568	10
Miscellaneous Nonoperating Income (421)	134,709	73,617	11
Total Other Income	135,042	74,185	
Total Income	436,332	428,037	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(45,529)	0	12
Other Income Deductions (426)	148,001	146,206	13
Total Miscellaneous Income Deductions	102,472	146,206	
Income Before Interest Charges	333,860	281,831	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,070	31,193	14
Amortization of Debt Discount and Expense (428)	2,205	1,102	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	23,275	32,295	
Net Income	310,585	249,536	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,478,600	1,168,226	20
Balance Transferred from Income (433)	310,585	249,536	21
Miscellaneous Credits to Surplus (434)	0	8,060,838	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,789,185	9,478,600	

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	999,330		999,330	1
Total (Acct. 400):	999,330	0	999,330	
Operation and Maintenance Expense (401-402):				
Derived	551,325		551,325	2
Total (Acct. 401-402):	551,325	0	551,325	
Depreciation Expense (403):				
Derived	143,364		143,364	3
Total (Acct. 403):	143,364	0	143,364	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,351		3,351	5
Total (Acct. 408):	3,351	0	3,351	
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:	301,290	0	301,290	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	333	0	333 11
Total (Acct. 419):	333	0	333
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		134,709	134,709 12
NONE	0	0	0 13
Total (Acct. 421):	0	134,709	134,709
TOTAL OTHER INCOME:	333	134,709	135,042

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(45,529)		(45,529) 14
NONE	0	0	0 15
Total (Acct. 425):	(45,529)	0	(45,529)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		148,001	148,001 16
NONE	0	0	0 17
Total (Acct. 426):	0	148,001	148,001
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(45,529)	148,001	102,472

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	21,070		21,070 18
Total (Acct. 427):	21,070	0	21,070
Amortization of Debt Discount and Expense (428):			
2003 GO PROMISSORY NOTES	2,205		2,205 19
Total (Acct. 428):	2,205	0	2,205
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		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:	23,275	0	23,275
NET INCOME:	323,877	(13,292)	310,585
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,551,955	7,926,645	9,478,600 24
Total (Acct. 216):	1,551,955	7,926,645	9,478,600
Balance Transferred from Income (433):			
Derived	323,877	(13,292)	310,585 25
Total (Acct. 433):	323,877	(13,292)	310,585
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,875,832	7,913,353	9,789,185

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	999,330	0	0	0	999,330	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	42				42	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	999,288	0	0	0	999,288	

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	153,231		153,231	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	153,231	0	153,231	

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	3	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)	13,376,318	13,113,856	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,892,212	2,493,461	2
Net Utility Plant	11,484,106	10,620,395	
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)	77,271	79,633	6
Special Funds (125)	0	0	7
Total Other Property and Investments	77,271	79,633	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	86,799	80,161	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,740	12	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	92,539	80,173	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,983	18,188	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,983	18,188	
Total Assets and Other Debits	11,669,899	10,798,389	

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)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	9,789,185	9,478,600	23
Total Proprietary Capital	9,789,185	9,478,600	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	840,000	970,000	26
Total Long-Term Debt	840,000	970,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	57,413	42,441	28
Payables to Municipality (233)	0	7,475	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,933	11,213	32
Other Current and Accrued Liabilities (238)	111,314	288,660	33
Total Current and Accrued Liabilities	175,660	349,789	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	865,054	0	36
Total Deferred Credits	865,054	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,669,899	10,798,389	

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	13,113,856	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)	4,257,117	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,117,643	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)	1,558				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	13,376,318	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)	687,922	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,204,290	0	0	0	13
Total Accumulated Provision	1,892,212	0	0	0	
Net Utility Plant	11,484,106	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)	1,437,172				1,437,172	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	143,364				143,364	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,920				37,920	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	12,580				12,580	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	193,864	0	0	0	193,864	16
Debits during year						17
Book cost of plant retired	32,531				32,531	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	910,583				910,583	21
					0	22
					0	23
					0	24
Total debits	943,114	0	0	0	943,114	25
Balance end of year (110.1)	687,922	0	0	0	687,922	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)	1,056,289				1,056,289	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	148,001				148,001	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	148,001	0	0	0	148,001	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)	1,204,290	0	0	0	1,204,290	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 1
Other					0	0 2
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	2,205	428	15,983	1
Total			15,983	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
Balance end of year	0 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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Other Long-Term Debt (224)					
2003 GO PROMISSORY NOTES	07/01/2003	03/01/2008	2.28%	840,000	1
Total for Account 224				840,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,352	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,352</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,181	7
PSC Remainder Assessment	1,171	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,352</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
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)					
2003 GO PROMISSORY NOTES	11,213	21,070	25,350	6,933	3
Subtotal	11,213	21,070	25,350	6,933	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,213	21,070	25,350	6,933	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	77,271	2
Total (Acct. 124):	77,271	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	86,799	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	86,799	
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):		
PUBLIC FIRE PROTECTION	5,546	12
TAX ROLL - DELINQUENTS	194	13
Total (Acct. 145):	5,740	
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	865,054	18
NONE		19
Total (Acct. 253):	865,054	

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)	4,169,619	0	0	0	4,169,619	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation (110.1)	1,062,547	0	0	0	1,062,547	4
Customer Advances for Construction					0	5
Regulatory Liability	432,527	0	0	0	432,527	6
					0	7
Average Net Rate Base	2,674,545	0	0	0	2,674,545	
Net Operating Income	301,290	0	0	0	301,290	8
Net Operating Income as a percent of Average Net Rate Base						
	11.27%	N/A	N/A	N/A	11.27%	

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	910,583	0	0	0	910,583	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	45,529				45,529	4
Other (specify):						
NONE					0	5
Balance End of Year	865,054	0	0	0	865,054	

FINANCIAL SECTION FOOTNOTES

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 #145 - Receivables from Municipality - This amount represents the difference between what was paid by the surrounding municipalities and what was computed for the 2004 Public Fire Protection. The surrounding municipalities pay during the year based on an estimate at the beginning of the year.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	933,536	906,935	1
Total Sales of Water	933,536	906,935	
Other Operating Revenues			
Forfeited Discounts (470)	1,694	1,519	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	29,200	20,200	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	34,900	38,111	6
Total Other Operating Revenues	65,794	59,830	
Total Operating Revenues	999,330	966,765	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	173,233	97,539	7
Pumping Expenses (620-625)	90,608	90,964	8
Water Treatment Expenses (630-635)	82,590	86,054	9
Transmission and Distribution Expenses (640-655)	68,157	83,552	10
Customer Accounts Expenses (901-904)	26,603	14,719	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	110,134	98,959	13
Total Operation and Maintenance Expenses	551,325	471,787	
Other Operating Expenses			
Depreciation Expense (403)	143,364	137,834	14
Amortization Expense (404-407)		0	15
Taxes (408)	3,351	3,292	16
Total Other Operating Expenses	146,715	141,126	
Total Operating Expenses	698,040	612,913	
NET OPERATING INCOME	301,290	353,852	

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	3,756	220,095	627,195	4
Commercial	159	39,946	84,098	5
Industrial				6
Total Metered Sales to General Customers (461)	3,915	260,041	711,293	
Private Fire Protection Service (462)	11		3,859	7
Public Fire Protection Service (463)	3		214,601	8
Other Sales to Public Authorities (464)	6	1,796	3,783	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,935	261,837	933,536	

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	None			1
Total		0	0	

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)	214,601	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)	214,601	
Forfeited Discounts (470):		
Customer late payment charges	1,694	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,694	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ANTENNAE SPACE ON WATER TOWER	29,200	8
Total Rents from Water Property (472)	29,200	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	27,685	10
Other (specify): WATER INSPECTIONS	1,888	11
REAL ESTATE INQUIRIES	1,635	12
MISC (PERMITS, LABELS, ETC.)	3,692	13
Total Other Water Revenues (474)	34,900	

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)	26,090	24,805	1
Purchased Water (601)	143,371	68,715	2
Operation Supplies and Expenses (602)	3,666	3,919	3
Maintenance of Water Source Plant (605)	106	100	4
Total Source of Supply Expenses	173,233	97,539	
PUMPING EXPENSES			
Operation Labor (620)	26,090	24,805	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	63,188	63,157	7
Operation Supplies and Expenses (623)	298	7	8
Maintenance of Pumping Plant (625)	1,032	2,995	9
Total Pumping Expenses	90,608	90,964	
WATER TREATMENT EXPENSES			
Operation Labor (630)	26,090	24,805	10
Chemicals (631)	46,894	55,385	11
Operation Supplies and Expenses (632)	3,428	951	12
Maintenance of Water Treatment Plant (635)	6,178	4,913	13
Total Water Treatment Expenses	82,590	86,054	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	26,089	24,804	14
Operation Supplies and Expenses (641)	2,833	4,494	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,482	461	16
Maintenance of Mains (651)	12,985	16,734	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	726	3,990	19
Maintenance of Hydrants (654)	22,042	32,142	20
Maintenance of Other Plant (655)	0	927	21
Total Transmission and Distribution Expenses	68,157	83,552	

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)	0	12,326	22
Accounting and Collecting Labor (902)	24,436	24	23
Supplies and Expenses (903)	2,125	2,353	24
Uncollectible Accounts (904)	42	16	25
Total Customer Accounts Expenses	26,603	14,719	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,436	36,979	27
Office Supplies and Expenses (921)	12,406	13,404	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	12,694	6,278	30
Property Insurance (924)	16,586	12,376	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	32,494	20,020	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	1,259	944	35
Transportation Expenses (933)	4,187	3,913	36
Maintenance of General Plant (935)	6,072	5,045	37
Total Administrative and General Expenses	110,134	98,959	
Total Operation and Maintenance Expenses	551,325	471,787	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		2,180	2,113	3
PSC Remainder Assessment		1,171	1,179	4
Other (specify): NONE			0	5
Total tax expense		3,351	3,292	

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)	23,974	41,360	4
Structures and Improvements (311)	52,117		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	422,221		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	498,312	41,360	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	239,020	4,408	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	710,862	4,408	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)	284,186	8,928	23
Total Water Treatment Plant	423,706	8,928	

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)			65,334	4
Structures and Improvements (311)			52,117	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			422,221	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	539,672	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			471,842	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			243,428	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	715,270	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			139,520	22
Water Treatment Equipment (332)			293,114	23
Total Water Treatment Plant	0	0	432,634	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,021,623		26
Transmission and Distribution Mains (343)	249,896		27
Fire Mains (344)	0		28
Services (345)	53,148	2,887	29
Meters (346)	924,005	27,484	30
Hydrants (348)	27,906		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,276,578	30,371	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	51,882	88,021	34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	25,771	728	36
Transportation Equipment (392)	31,781	21,808	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	31,726	5,535	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	15,205		41
Communication Equipment (397)	14,058	6,367	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	172,664	122,459	
Total utility plant in service directly assignable	4,082,122	207,526	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,082,122	207,526	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,021,623 26
Transmission and Distribution Mains (343)			249,896 27
Fire Mains (344)			0 28
Services (345)			56,035 29
Meters (346)	750		950,739 30
Hydrants (348)			27,906 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	750	0	2,306,199
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			139,903 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			26,499 36
Transportation Equipment (392)	31,781		21,808 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			37,261 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			15,205 41
Communication Equipment (397)			20,425 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	31,781	0	263,342
Total utility plant in service directly assignable	32,531	0	4,257,117
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	32,531	0	4,257,117

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)	6,776,334	92,469	27
Fire Mains (344)	0		28
Services (345)	1,456,101	29,920	29
Meters (346)	0		30
Hydrants (348)	750,499	12,320	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,982,934	134,709	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	8,982,934	134,709	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,982,934	134,709	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			6,868,803 27
Fire Mains (344)			0 28
Services (345)			1,486,021 29
Meters (346)			0 30
Hydrants (348)			762,819 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,117,643
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	0	0	9,117,643
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	9,117,643

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	5,416		16,219	21,635	1
February	7,374		12,745	20,119	2
March	8,020		13,329	21,349	3
April	7,905		13,893	21,798	4
May	9,157		15,543	24,700	5
June	8,366		17,240	25,606	6
July	10,067		21,356	31,423	7
August	9,749		21,325	31,074	8
September	9,632		22,918	32,550	9
October	8,373		16,848	25,221	10
November	7,789		14,155	21,944	11
December	8,077		14,729	22,806	12
Total annual pumpage	99,925	0	200,300	300,225	
Less: Water sold				261,837	13
Volume pumped but not sold				38,388	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				17,288	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				154	18
Total volume not sold but accounted for				17,442	19
Volume pumped but unaccounted for				20,946	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,501	23
Date of maximum: 8/26/2004					24
Cause of maximum: Lawn Watering					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				529	26
Date of minimum: 3/3/2004					27
Total KWH used for pumping for the year				746,320	28
If water is purchased: Vendor Name: VILLAGE OF KIMBERLY					29
Point of Delivery: N325 PINECREST BLVD - WELL #3					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - N398 CTH "N"	1	500	10	720,000	Yes	1
WELL - N398 CTH "N"	2	535	10	1,044,000	Yes	2
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2000	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	2000	2001	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	100	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
Year Installed				23
Type				24
Horsepower				25
				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	RESERVOIR NO. 1	TOWER NO. 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons (actual)	480,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1520	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	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)	
P	D	3.000	13	0	0	0	13	1
P	D	4.000	55	0	0	0	55	2
P	D	6.000	81,967	225	0	0	82,192	3
P	D	8.000	238,784	3,500	0	0	242,284	4
P	D	10.000	7,278	0	0	0	7,278	5
P	D	12.000	16,082	0	0	0	16,082	6
Total Within Municipality			344,179	3,725	0	0	347,904	
Total Utility			344,179	3,725	0	0	347,904	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	3,645	65	0	0	3,710	92	1
P	1.500	5	0	0	0	5	0	2
M	1.500	3	0	0	0	3	0	3
M	2.000	14	0	0	0	14	0	4
P	3.000	1	0	0	0	1	0	5
M	4.000	1	0	0	0	1	0	6
Total Utility		3,669	65	0	0	3,734	92	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,810	120	0	0	3,930	156	1
0.750	35	0	0	0	35	0	2
1.000	40	0	0	0	40	0	3
1.500	41	3	0	0	44	0	4
2.000	14	0	0	0	14	0	5
3.000	4	0	0	0	4	0	6
Total:	3,944	123	0	0	4,067	156	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,766	96	0	2	0	66	3,930	1
0.750	23	7	0	1	0	4	35	2
1.000	0	27	0	1	0	12	40	3
1.500	0	36	0	0	0	8	44	4
2.000	0	6	0	1	0	7	14	5
3.000	0	3	0	1	0	0	4	6
Total:	3,789	175	0	6	0	97	4,067	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	683	8			691	2
Total Fire Hydrants	683	8	0	0	691	
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:	686
Number of distribution system valves end of year:	976
Number of distribution valves operated during year:	976

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #474 - Other Water Revenues - The return on meters is based on sewer's share of the Rate of Return calculated on Meters and the Radio Read Equipment.

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 #601 - Purchased Water - Increase is due to the increase in water purchased from Kimberly in 2004.

Account #654 - Maintenance of Hydrants - Decrease is due to painting and performing any required maintenance on all the hydrants in 2003. The District targeted all hydrants and valves in their 2003 maintenance plan. This did not recur in 2004.

Account #901 - Meter Reading Labor - Due to the implementation of the radio read system, labor charges previously allocated to this account are now more appropriately allocated to Account #902 (Accounting and Collection Labor) and Account #920 (Administrative and General Salaries).

Account #902 - Accounting and Collection Labor - See Account #901 Above. Labor costs were also more appropriately allocated between this account and Account #920 (Administrative and General Salaries).

Account #920 - Administrative and General Salaries - See Account #901 Above. Labor costs were also more appropriately allocated between this account and Account #902 (Accounting and Collection Labor).

Account #923 - Outside Services Employed - Increase is due to a greater concentration on the sewer system in 2003 which did not recur in 2004. Engineering services charged to this account compare with costs incurred in 2002. Costs incurred in 2004 include a vulnerability and emergency response plan designed by McMahan & Associates (approximately \$5,150).

Account #926 - Employee Pension & Benefits - Increase is due to an increase in employer paid benefits, including matching a portion of employee retirement contributions and paying a portion of the health insurance coverage.

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

General footnotes

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$389,924	\$15,625	\$ -	\$405,549
Account #346.1 - RR Sys	534,081	11,859	750	545,190
Total Account #346	\$924,005	\$27,484	\$ 750	\$950,749

WATER OPERATING SECTION FOOTNOTES

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.

Account #390 - Structures and Improvements - In 2004 the District completed a building expansion which increased the garage/work space in the general administrative building.

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

During 2004, six MXU's used as part of the radio read system were returned due to warranty defects. This does not affect the actual meters. See the Footnote above describing the activity in Account #346.

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.

Due to the development of the surrounding area, the main additions were paid by the developers and contributed to the District.

Generally, any Main additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Water Services (Page W-18)

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

Due to the development of the surrounding area, the service additions were paid by the developers and contributed to the District with the exception of 1 service which was paid by the District as part of the building addition.

When the District finances the additions, special assessments are levied upon the properties involved based on actual construction costs and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Meters (Page W-19)

General footnotes

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

The number of meters tested in 2004 was under 10% because the number of meters tested in the previous two years was higher.

Due to growth occurring in the last ten years, the District is starting a new meter testing program in 2005. The program will include scheduling a section of the District to include 300 to 400 meters tested per year.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes
