



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: DEFOREST MUNICIPAL WATER UTILITY

Principal Office: 306 DEFOREST STREET  
DEFOREST, WI 53532- 051

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:** DEFOREST MUNICIPAL WATER UTILITY

**Utility Address:** 306 DEFOREST STREET  
DEFOREST, WI 53532- 051

**When was utility organized?** 12/1/1909

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.vi.deforest.wi.us

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**Utility employee in charge of correspondence concerning this report:**

**Name:** STEVEN J FAHLGREN

**Title:** FINANCE DIRECTOR

**Office Address:**

306 DEFOREST STREET  
DEFOREST, WI 53532-0510

**Telephone:** (608) 846 - 6751

**Fax Number:** (608) 846 - 6963

**E-mail Address:** fahlgrens@vi.deforest.wi.us

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

**Name:** JEFFREY N. MILLER

**Title:** VILLAGE PRESIDENT

**Office Address:**

306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532-0510

**Telephone:** (608) 846 - 6751

**Fax Number:** (608) 846 - 6963

**E-mail Address:**

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

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

**Name:** AIMEE MILLAN

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & COMPANY

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622 EXT 2404

**Fax Number:** ( ) -

**E-mail Address:** amillan@virchowkrause.com

**Date of most recent audit report:** 3/18/2005

**Period covered by most recent audit:** 2004

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JO ANN MILLER

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532-0510

**Telephone:** (608) 846 - 6751 EXT 155

**Fax Number:** (608) 846 - 6963

**E-mail Address:** millerjo@vi.deforest.wi.us

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**Name:** MR. RICK EILERTSON

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

306 DEFOREST STREET  
DEFOREST, WI 53532-0510

**Telephone:** (608) 846 - 6751

**Fax Number:** (608) 846 - 6963

**E-mail Address:** eilertsonr@vi.deforest.wi.us

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**Name of utility commission/committee:** DEFOREST VILLAGE BOARD

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**Names of members of utility commission/committee:**

- MS MEGAN BLOUNT, TRUSTEE
  - MR ABE DEGNAN, TRUSTEE
  - MS JUDI EWALD, TRUSTEE
  - MR BILL LANDGRAF, TRUSTEE
  - MR JEFF MILLER, TRUSTEE
  - MR JACK SULLIVAN, TRUSTEE
  - MR PETER ZEIMET, TRUSTEE
- 

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) - EXT

**Fax Number:** ( ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

none

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	811,766	806,647	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	384,039	305,033	2
Depreciation Expense (403)	98,610	93,161	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	150,120	156,569	5
<b>Total Operating Expenses</b>	<b>632,769</b>	<b>554,763</b>	
<b>Net Operating Income</b>	<b>178,997</b>	<b>251,884</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>178,997</b>	<b>251,884</b>	
<b>OTHER INCOME</b>			
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)	37,236	41,375	10
Miscellaneous Nonoperating Income (421)	462,500	657,690	11
<b>Total Other Income</b>	<b>499,736</b>	<b>699,065</b>	
<b>Total Income</b>	<b>678,733</b>	<b>950,949</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(19,848)	9,803	12
Other Income Deductions (426)	73,740	66,576	13
<b>Total Miscellaneous Income Deductions</b>	<b>53,892</b>	<b>76,379</b>	
<b>Income Before Interest Charges</b>	<b>624,841</b>	<b>874,570</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	49,646	55,140	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
<b>Total Interest Charges</b>	<b>49,646</b>	<b>55,140</b>	
<b>Net Income</b>	<b>575,195</b>	<b>819,430</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,252,335	917,315	20
Balance Transferred from Income (433)	575,195	819,430	21
Miscellaneous Credits to Surplus (434)	0	3,515,590	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,827,530</b>	<b>5,252,335</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	811,766		811,766	1
<b>Total (Acct. 400):</b>	<b>811,766</b>	<b>0</b>	<b>811,766</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	384,039		384,039	2
<b>Total (Acct. 401-402):</b>	<b>384,039</b>	<b>0</b>	<b>384,039</b>	
<b>Depreciation Expense (403):</b>				
Derived	98,610		98,610	3
<b>Total (Acct. 403):</b>	<b>98,610</b>	<b>0</b>	<b>98,610</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	150,120		150,120	5
<b>Total (Acct. 408):</b>	<b>150,120</b>	<b>0</b>	<b>150,120</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>178,997</b>	<b>0</b>	<b>178,997</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	37,236	0	37,236 11
<b>Total (Acct. 419):</b>	<b>37,236</b>	<b>0</b>	<b>37,236</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	462,500	462,500 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>462,500</b>	<b>462,500</b>
<b>TOTAL OTHER INCOME:</b>	<b>37,236</b>	<b>462,500</b>	<b>499,736</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,651)	██████████	(29,651) 14
DEBT DISCOUNT AND LOSS ON REFUNDING	9,803	0	9,803 15
<b>Total (Acct. 425):</b>	<b>(19,848)</b>	<b>0</b>	<b>(19,848)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	73,740	73,740 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>73,740</b>	<b>73,740</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(19,848)</b>	<b>73,740</b>	<b>53,892</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	49,646	██████████	49,646 18
<b>Total (Acct. 427):</b>	<b>49,646</b>	<b>0</b>	<b>49,646</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	██████████	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>49,646</b>	<b>0</b>	<b>49,646</b>
<b>NET INCOME:</b>	<b>186,435</b>	<b>388,760</b>	<b>575,195</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,145,631	4,106,704	5,252,335 24
<b>Total (Acct. 216):</b>	<b>1,145,631</b>	<b>4,106,704</b>	<b>5,252,335</b>
<b>Balance Transferred from Income (433):</b>			
Derived	186,435	388,760	575,195 25
<b>Total (Acct. 433):</b>	<b>186,435</b>	<b>388,760</b>	<b>575,195</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,332,066</b>	<b>4,495,464</b>	<b>5,827,530</b>

**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	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	811,766	0	0	0	<b>811,766</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>811,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>811,766</b>	

### 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	127,862		127,862	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
<b>Total Payroll</b>	<b>127,862</b>	<b>0</b>	<b>127,862</b>	

### 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	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,538,031	8,537,420	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,364,648	1,817,366	2
<b>Net Utility Plant</b>	<b>8,173,383</b>	<b>6,720,054</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	156,569	537,653	5
Other Investments (124)	0	0	6
Special Funds (125)	201,869	199,741	7
<b>Total Other Property and Investments</b>	<b>358,438</b>	<b>737,394</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	131,153	73,283	8
Temporary Cash Investments (132)	1,236,733		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	186,914	187,159	11
Other Accounts Receivable (143)	79,221	152,927	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	44,145	29,353	14
Materials and Supplies (150)	20,798	12,603	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
<b>Total Current and Accrued Assets</b>	<b>1,698,964</b>	<b>455,325</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	88,218	98,021	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>88,218</b>	<b>98,021</b>	
<b>Total Assets and Other Debits</b>	<b>10,319,003</b>	<b>8,010,794</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,203,283	1,203,283	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	5,827,530	5,252,335	<b>23</b>
<b>Total Proprietary Capital</b>	<b>7,030,813</b>	<b>6,455,618</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,057,050	1,139,700	<b>24</b>
Advances from Municipality (223)	0	211,512	<b>25</b>
Other Long-Term Debt (224)	1,280,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,337,050</b>	<b>1,351,212</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	224,329	34,062	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	144,371	150,545	<b>31</b>
Interest Accrued (237)	9,754	8,788	<b>32</b>
Other Current and Accrued Liabilities (238)	9,321	10,569	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>387,775</b>	<b>203,964</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	563,365	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>563,365</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,319,003</b>	<b>8,010,794</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,537,420	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,177,521	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,053,101	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)	307,409				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>9,538,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	631,316	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	733,332	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,364,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,173,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	1,157,774				<b>1,157,774</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	98,610				<b>98,610</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	15,181				<b>15,181</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>113,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,791</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	44,454				<b>44,454</b>	<b>18</b>
Cost of removal	2,779				<b>2,779</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	593,016				<b>593,016</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>640,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>640,249</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>631,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631,316</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## 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)	
<b>Balance first of year (110.1)</b>	659,592				<b>659,592</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	73,740				<b>73,740</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>73,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,740</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>733,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>733,332</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	20,798	12,603	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>20,798</b>	<b>12,603</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 Mortgage Revenue Bonds	2,423	428	21,801	1
Loss on 1998 Advance Refunding	7,380	428	66,417	2
<b>Total</b>			<b>88,218</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	1,203,283	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,203,283</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Advance Refunding MRB's	12/15/1998	05/01/2014	4.55%	1,057,050	1
<b>Total Bonds (Account 221):</b>				<b>1,057,050</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
BOND ANTICIPATION NOTES	12/15/2004	12/01/2008	3.25%	1,280,000	1
<b>Total for Account 224</b>				<b><u>1,280,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	150,545	1
<b>Accruals:</b>		
Charged water department expense	150,120	2
Charged electric department expense		3
Charged sewer department expense	4,756	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>154,876</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	150,545	6
Social Security taxes	9,646	7
PSC Remainder Assessment	859	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>161,050</b>	
<b>Balance end of year</b>	<b>144,371</b>	

### 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)	
<b>Bonds (221)</b>					
1994 MORTGAGE REVENUE BONDS	673	1,345	2,018	0	1
1998 Advance Refunding MRB's	8,115	48,294	48,393	8,016	2
<b>Subtotal</b>	<b>8,788</b>	<b>49,639</b>	<b>50,411</b>	<b>8,016</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
ADVANCE FROM SEWER UTILITY	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2004 BOND ANTICIPATION NOTES	0	7	(1,731)	1,738	5
<b>Subtotal</b>	<b>0</b>	<b>7</b>	<b>(1,731)</b>	<b>1,738</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,788</b>	<b>49,646</b>	<b>48,680</b>	<b>9,754</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF	156,569	1
<b>Total (Acct. 123):</b>	<b>156,569</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	66,016	3
RESERVE ACCOUNT	135,853	4
<b>Total (Acct. 125):</b>	<b>201,869</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	186,914	6
Electric	0	7
Sewer (Regulated)	0	8
<b>Other (specify):</b>		
NONE	0	9
<b>Total (Acct. 142):</b>	<b>186,914</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
MISCELLANEOUS	10,500	12
SPECIAL ASSESSMENTS	68,721	13
<b>Total (Acct. 143):</b>	<b>79,221</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM VILLAGE - ITEMS ON TAX ROLL	11,721	14
DUE FROM SEWER - JOINT METER CHARGE	32,424	15
<b>Total (Acct. 145):</b>	<b>44,145</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	563,365	20
NONE	0	21
<b>Total (Acct. 253):</b>	<b>563,365</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,059,846	0	0	0	4,059,846	1
Materials and Supplies	16,700	0	0	0	16,700	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	894,545	0	0	0	894,545	4
Customer Advances for Construction					0	5
Regulatory Liability	281,682	0	0	0	281,682	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,900,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,900,319</b>	
Net Operating Income	178,997	0	0	0	178,997	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.17%</b>	

## **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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	593,016	0	0	0	593,016	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	29,651				29,651	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>563,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>563,365</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Net Utility Plant (Page F-07)

#### General footnotes

CWIP Relates to the construction of Well #5.

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### Interest Accrued (Acct. 237) (Page F-18)

#### General footnotes

A/C # 224 The Water Utility issued debt dated December 15, 2004. The Utility received the proceeds on December 30, 2004. Along with the proceeds the Utility received \$1,731 of accrued interest. Total interest expense would be \$7 for approximately one days worth of interest. The accrued interest should be approximately 16 days worth for an amount of \$1,738.

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### 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.

Periodically, the Water Utility incurs costs on behalf of developers and others that are billed to developers. Some of the year end costs relate with engineering costs for a new cell tower lease on a water tower. The Utility pays the fees to ensure the engineer is providing independent information rather than the Cell company contracting with the engineer. This can also occur with attorney fees.

Special Assessments - Water special assessments for Vinburn Road and Highway CV. The special assessments were levied in prior years.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	762,453	765,726	1
<b>Total Sales of Water</b>	<b>762,453</b>	<b>765,726</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,727	4,582	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	27,740	22,640	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	16,846	13,699	6
<b>Total Other Operating Revenues</b>	<b>49,313</b>	<b>40,921</b>	
<b>Total Operating Revenues</b>	<b>811,766</b>	<b>806,647</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	72,288	69,895	7
Pumping Expenses (620-625)	34,060	42,503	8
Water Treatment Expenses (630-635)	11,613	13,526	9
Transmission and Distribution Expenses (640-655)	124,909	32,487	10
Customer Accounts Expenses (901-904)	0	0	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	141,169	146,622	13
<b>Total Operation and Maintenance Expenses</b>	<b>384,039</b>	<b>305,033</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	98,610	93,161	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	150,120	156,569	16
<b>Total Other Operating Expenses</b>	<b>248,730</b>	<b>249,730</b>	
<b>Total Operating Expenses</b>	<b>632,769</b>	<b>554,763</b>	
<b>NET OPERATING INCOME</b>	<b>178,997</b>	<b>251,884</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,625	156,403	392,233	4
Commercial	192	38,025	69,476	5
Industrial	31	13,854	20,131	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,848</b>	<b>208,282</b>	<b>481,840</b>	
Private Fire Protection Service (462)	34		18,566	7
Public Fire Protection Service (463)	2,930		254,656	8
Other Sales to Public Authorities (464)	24	5,597	7,391	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
 <b>Total Sales of Water</b>	 <b>5,836</b>	 <b>213,879</b>	 <b>762,453</b>	

**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	0	0
<b>Total</b>		<b>0</b>	<b>0</b>

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	254,656	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>254,656</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,727	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,727</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	27,740	8
<b>Total Rents from Water Property (472)</b>	<b>27,740</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,903	10
<b>Other (specify):</b> MISCELLANEOUS	4,943	11
<b>Total Other Water Revenues (474)</b>	<b>16,846</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	72,288	69,895	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>72,288</b>	<b>69,895</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,470	30,717	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	7,590	11,786	9
<b>Total Pumping Expenses</b>	<b>34,060</b>	<b>42,503</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	11,613	13,526	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>11,613</b>	<b>13,526</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	16,587	19,211	15
Maintenance of Distribution Reservoirs and Standpipes (650)	95,180	1,001	16
Maintenance of Mains (651)	12,558	11,088	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	584	1,187	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>124,909</b>	<b>32,487</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0		22
Accounting and Collecting Labor (902)	0		23
Supplies and Expenses (903)	0		24
Uncollectible Accounts (904)	0		25
<b>Total Customer Accounts Expenses</b>	<b>0</b>	<b>0</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	55,574	54,375	27
Office Supplies and Expenses (921)	16,064	14,773	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	20,639	24,115	30
Property Insurance (924)	1,912	2,107	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	43,246	47,383	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)		0	35
Transportation Expenses (933)	2,393	2,003	36
Maintenance of General Plant (935)	1,341	1,866	37
<b>Total Administrative and General Expenses</b>	<b>141,169</b>	<b>146,622</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>384,039</b>	<b>305,033</b>	

### 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		144,371	150,545	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,756	4,703	2
<b>Net property tax equivalent</b>		<b>139,615</b>	<b>145,842</b>	
Social Security		9,646	9,493	3
PSC Remainder Assessment		859	1,234	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>150,120</b>	<b>156,569</b>	

### 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			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214727				3
County tax rate	mills		2.867117				4
Local tax rate	mills		7.502829				5
School tax rate	mills		12.203907				6
Voc. school tax rate	mills		1.409064				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.197644</b>				10
Less: state credit	mills		1.578768				11
<b>Net tax rate</b>	mills		<b>22.618876</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.502829</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.612971</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.115800</b>				17
<b>Total Tax Rate</b>	mills		<b>24.197644</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.872639</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.618876</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.738106</b>				21
Utility Plant, Jan. 1	\$	<b>8,537,420</b>	8,537,420				22
Materials & Supplies	\$	<b>12,603</b>	12,603				23
<b>Subtotal</b>	\$	<b>8,550,023</b>	<b>8,550,023</b>				24
Less: Plant Outside Limits	\$	<b>697,093</b>	697,093				25
<b>Taxable Assets</b>	\$	<b>7,852,930</b>	<b>7,852,930</b>				26
Assessment Ratio	dec.		0.931414				27
<b>Assessed Value</b>	\$	<b>7,314,329</b>	<b>7,314,329</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.738106</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>144,371</b>	<b>144,371</b>				30
Tax Equivalent per 1994 PSC Report	\$	82,192					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>144,371</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,541		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)	221,223	7,786	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>226,764</b>	<b>7,786</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,316		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	126,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,250		20
<b>Total Pumping Plant</b>	<b>242,797</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,321		23
<b>Total Water Treatment Plant</b>	<b>6,321</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			5,541	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)			229,009	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>234,550</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,316	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			126,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,250	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>242,797</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,321	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,321</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	73,300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	803,449		26
Transmission and Distribution Mains (343)	1,571,593	136,101	27
Fire Mains (344)	0		28
Services (345)	183,775	20,337	29
Meters (346)	517,440	103,130	30
Hydrants (348)	138,897	12,450	31
Other Transmission and Distribution Plant (349)	445		32
<b>Total Transmission and Distribution Plant</b>	<b>3,288,899</b>	<b>272,018</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,129		35
Computer Equipment (391.1)	23,013		36
Transportation Equipment (392)	60,584		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)	66,221		43
Miscellaneous Equipment (398)	20,443		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>177,390</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,942,171</b>	<b>279,804</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,942,171</b>	<b>279,804</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			73,300 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			803,449 26
Transmission and Distribution Mains (343)	6,852		1,700,842 27
Fire Mains (344)			0 28
Services (345)	1,900		202,212 29
Meters (346)	33,952		586,618 30
Hydrants (348)	1,750		149,597 31
Other Transmission and Distribution Plant (349)			445 32
<b>Total Transmission and Distribution Plant</b>	<b>44,454</b>	<b>0</b>	<b>3,516,463</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,129 35
Computer Equipment (391.1)			23,013 36
Transportation Equipment (392)			60,584 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)			66,221 43
Miscellaneous Equipment (398)			20,443 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>177,390</b>
<b>Total utility plant in service directly assignable</b>	<b>44,454</b>	<b>0</b>	<b>4,177,521</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>44,454</b>	<b>0</b>	<b>4,177,521</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	3,809,333	339,968	27
Fire Mains (344)	0		28
Services (345)	451,759	88,734	29
Meters (346)	0		30
Hydrants (348)	329,509	33,798	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,590,601</b>	<b>462,500</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,590,601</b>	<b>462,500</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,590,601</b>	<b>462,500</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)			4,149,301 27
Fire Mains (344)			0 28
Services (345)			540,493 29
Meters (346)			0 30
Hydrants (348)			363,307 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,053,101</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,053,101</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,053,101</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			24,514	<b>24,514</b>	1
February			22,873	<b>22,873</b>	2
March			23,373	<b>23,373</b>	3
April			23,758	<b>23,758</b>	4
May			25,541	<b>25,541</b>	5
June			21,453	<b>21,453</b>	6
July			21,205	<b>21,205</b>	7
August			20,707	<b>20,707</b>	8
September			21,441	<b>21,441</b>	9
October			19,627	<b>19,627</b>	10
November			19,092	<b>19,092</b>	11
December			18,652	<b>18,652</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>262,236</b>	<b>262,236</b>	
Less: Water sold				213,879	13
Volume pumped but not sold				<b>48,357</b>	14
Volume sold as a percent of volume pumped				<b>82%</b>	15
Volume used for water production, water quality and system maintenance				34,149	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>34,149</b>	19
Volume pumped but unaccounted for				<b>14,208</b>	20
Percent of water lost				<b>5%</b>	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.)				1,112	23
Date of maximum: 5/5/2004					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				286	26
Date of minimum: 11/4/2004					27
Total KWH used for pumping for the year				287,195	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
408 YAHARA STREET	2	412	12	102,173	Yes	<b>1</b>
609 ACKER PARKWAY	3	665	24	215,263	Yes	<b>2</b>
515 YORKTOWN ROAD	4	695	30	401,769	Yes	<b>3</b>

## 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	#2	#3	#4	1
Location	408 YAHARA STREET	609 ACKER PARKWAY	515 YORKTOWN RD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BYRON JACKSON	SIMMONS	5
Year Installed	1980	1979	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	850	1,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1977	1979	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	125	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	103 RIVER RD	519 LINDE ST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1995	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	130	6
Total capacity in gallons (actual)	600,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	12
Is a corrosion control chemical used (yes, no)?		N	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)	
A	D	4.000	2,031	0	570	0	1,461	1
M	D	6.000	63,154	340	546	0	62,948	2
P	D	6.000	2,235	0	0	0	2,235	3
M	D	8.000	65,226	2,932	162	0	67,996	4
P	D	8.000	12,435	0	0	0	12,435	5
M	D	10.000	34,859	1,542	0	0	36,401	6
P	D	10.000	15,507	0	0	0	15,507	7
M	D	12.000	22,073	2,594	0	0	24,667	8
P	D	12.000	17,820	0	0	0	17,820	9
<b>Total Within Municipality</b>			<b>235,340</b>	<b>7,408</b>	<b>1,278</b>	<b>0</b>	<b>241,470</b>	
M	D	6.000	270	0	0	0	270	10
M	D	8.000	670	0	0	0	670	11
M	D	12.000	8,630	0	0	0	8,630	12
<b>Total Outside of Municipality</b>			<b>9,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,570</b>	
<b>Total Utility</b>			<b>244,910</b>	<b>7,408</b>	<b>1,278</b>	<b>0</b>	<b>251,040</b>	

### 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	0.750	4	0	4	0	0	0	1
M	0.750	1,213	0	15	0	1,198	0	2
M	1.000	1,069	108	0	0	1,177	0	3
M	1.250	3	0	0	0	3	0	4
M	1.500	55	0	0	0	55	0	5
M	2.000	41	0	0	0	41	0	6
M	4.000	4	0	0	0	4	0	7
M	6.000	1	0	0	0	1	0	8
<b>Total Utility</b>		<b>2,390</b>	<b>108</b>	<b>19</b>	<b>0</b>	<b>2,479</b>	<b>0</b>	

### 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	2,800	462	354	39	<b>2,947</b>	398	1
1.000	95	30	29	(5)	<b>91</b>	20	2
1.250	0	0	0	0	<b>0</b>	0	3
1.500	21	4	4	0	<b>21</b>	4	4
2.000	22	2	1	1	<b>24</b>	4	5
3.000	4	2	2	(1)	<b>3</b>	2	6
4.000	4	0	0	0	<b>4</b>	1	7
<b>Total:</b>	<b>2,946</b>	<b>500</b>	<b>390</b>	<b>34</b>	<b>3,090</b>	<b>429</b>	

#### 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	2,671	95	14	8	0	159	<b>2,947</b>	1
1.000	0	81	6	2	0	2	<b>91</b>	2
1.250	0	0	0	0	0	0	<b>0</b>	3
1.500	0	17	2	2	0	0	<b>21</b>	4
2.000	0	9	8	5	0	2	<b>24</b>	5
3.000	0	1	0	2	0	0	<b>3</b>	6
4.000	0	0	1	3	0	0	<b>4</b>	7
<b>Total:</b>	<b>2,671</b>	<b>203</b>	<b>31</b>	<b>22</b>	<b>0</b>	<b>163</b>	<b>3,090</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	31				31	1
Within Municipality	420	16	5		431	2
<b>Total Fire Hydrants</b>	<b>451</b>	<b>16</b>	<b>5</b>	<b>0</b>	<b>462</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	457
Number of distribution system valves end of year:	894
Number of distribution valves operated during year:	894

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## WATER OPERATING SECTION FOOTNOTES

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### 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.

Done

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### 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.

A/C # 650 Maintenance of Standpipes - One tower was inspected and was found to be in need of maintenance and repainting.

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### 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.

Mains added were financed through Utility operating cash and also contributed by developers.

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### Water Services (Page W-18)

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

Services were financed by Utility operating cash and developer contributions.

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

The Utility does not have any services not in use as of 12/31/04.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments listed relate to a "true-up" of meters between meter cards and automated billing system.

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

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