



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: EAST TROY SANITARY DISTRICT #3

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Principal Office: N9330 STEWART SCHOOL ROAD  
P.O. BOX 872  
EAST TROY, WI 53120

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For the Year Ended: DECEMBER 31, 2004

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

### SIGNATURE PAGE

I LISA VINT of  
(Person responsible for accounts)

EAST TROY SANITARY DISTRICT #3, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2005  
(Date)

ACCOUNTING MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** EAST TROY SANITARY DISTRICT #3

**Utility Address:** N9330 STEWART SCHOOL ROAD

P.O. BOX 872

EAST TROY, WI 53120

**When was utility organized?** 4/1/1976

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KIM BUCHANAN

**Title:** CLERK/TREASURER

**Office Address:**

P.O. BOX 872

EAST TROY, WI 53120

**Telephone:** (262) 642 - 5386

**Fax Number:** (262) 642 - 9701

**E-mail Address:** tetclerk@centurytel.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** ROBERT MUELLER

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 872

EAST TROY, WI 53120

**Telephone:** (262) 642 - 5386

**Fax Number:** (262) 642 - 9701

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** CLAYTON MONTEZ

**Title:** COMMISSIONER

**Office Address:**

P.O. BOX 872  
EAST TROY, WI 53120

**Telephone:** (262) 642 - 5386

**Fax Number:** (262) 642 - 9701

**E-mail Address:**

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**Name:** KIM BUCHANAN

**Title:** SECRETARY/TREASURER

**Office Address:**

P.O. BOX 872  
EAST TROY, WI 53120

**Telephone:** (262) 643 - 5386

**Fax Number:** (262) 642 - 9701

**E-mail Address:** tetclerk@centurytel.net

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**Name:** VICTOR KRANITZ

**Title:** COMMISSIONER

**Office Address:**

P.O. BOX 872  
EAST TROY, WI 53120

**Telephone:** (262) 642 - 5386

**Fax Number:** (262) 642 - 9701

**E-mail Address:**

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**Name of utility commission/committee:** EAST TROY SANITARY DISTRICT #3, COMMISSION

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

MRS KIM BUCHANAN, SECRETARY/TREASURER

MR VICTOR A KRANITZ, COMMISSIONER

### IDENTIFICATION AND OWNERSHIP

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

Is sewer service rendered by the utility? **NO** COMMISSIONER

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)? **YES**

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

**Firm Name:** MUNICIPAL WELL & PUMP INC  
1212 STORBECK DRIVE  
WAUPUN, WI 53963

**Contact Person:** MR PETER BENNIN  
**Title:** MAINTENANCE MANAGER  
**Telephone:** (920) 324 - 3400  
**Fax Number:** (920) 324 - 3431

**E-mail Address:** n/a

**Contract/Agreement beginning-ending dates:** 1/1/2004 12/31/2004

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

- Collection and submittal of bacterial analysis.
- Operation check and inspection schedule per schedule detailed in contract.
- Collection of monthly pumping reports to DNR.
- Capacity check each well pump & submersible motor windings.

### INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,791	10,265	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	8,371	6,879	2
Depreciation Expense (403)	2,741	0	3
Amortization Expense (404)	0	0	4
Taxes (408)	8	15	5
<b>Total Operating Expenses</b>	<b>11,120</b>	<b>6,894</b>	
<b>Net Operating Income</b>	<b>671</b>	<b>3,371</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>671</b>	<b>3,371</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	185	189	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>185</b>	<b>189</b>	
<b>Total Income</b>	<b>856</b>	<b>3,560</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(1,775)	0	11
Other Income Deductions (426)	2,170	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>395</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>461</b>	<b>3,560</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>461</b>	<b>3,560</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	113,009	29,711	19
Balance Transferred from Income (433)	461	3,560	20
Miscellaneous Credits to Surplus (434)	3,641	79,738	21
Miscellaneous Debits to Surplus--Debit (435)	40,615	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>76,496</b>	<b>113,009</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 Miscellaneous Nonoperating Income, Account 421.

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	11,791		11,791	1
<b>Total (Acct. 400):</b>	<b>11,791</b>	<b>0</b>	<b>11,791</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	8,371		8,371	2
<b>Total (Acct. 401):</b>	<b>8,371</b>	<b>0</b>	<b>8,371</b>	
<b>Depreciation Expense (403):</b>				
Derived	2,741		2,741	3
<b>Total (Acct. 403):</b>	<b>2,741</b>	<b>0</b>	<b>2,741</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	8		8	5
<b>Total (Acct. 408):</b>	<b>8</b>	<b>0</b>	<b>8</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>671</b>	<b>0</b>	<b>671</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>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST	185	0	185	10
<b>Total (Acct. 419):</b>	<b>185</b>	<b>0</b>	<b>185</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>185</b>	<b>0</b>	<b>185</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(1,775)	[REDACTED]	(1,775) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(1,775)</b>	<b>0</b>	<b>(1,775)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	2,170	2,170 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>2,170</b>	<b>2,170</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(1,775)</b>	<b>2,170</b>	<b>395</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 17
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 18
<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	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>2,631</b>	<b>(2,170)</b>	<b>461</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	33,271	79,738	113,009 23
<b>Total (Acct. 216):</b>	<b>33,271</b>	<b>79,738</b>	<b>113,009</b>
<b>Balance Transferred from Income (433):</b>			
Derived	2,631	(2,170)	461 24
<b>Total (Acct. 433):</b>	<b>2,631</b>	<b>(2,170)</b>	<b>461</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ADJUST NET FOR 1984 ADD'N TO ACCT 325 AND DEPR E	3,639	0	3,639 25
ROUNDING	2	0	2 26
<b>Total (Acct. 434):</b>	<b>3,641</b>	<b>0</b>	<b>3,641</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
CORRECT 2003 DOCKET 05-US-105 ENTRY	1,111	34,398	35,509 27
CORRECT 2003--DEPR ACCRUAL/EXP NOT RECORDED	2,741	2,170	4,911 28
CORRECT 2003--PAYABLE FOR CK 1256 CLEARED 1/5/04	195	0	195 29
<b>Total (Acct. 435)--Debit:</b>	<b>4,047</b>	<b>36,568</b>	<b>40,615</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 30
<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 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>35,496</b>	<b>41,000</b>	<b>76,496</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	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<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	11,791	0	0	0	11,791	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>11,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,791</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	167,537	162,475	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	82,529	71,284	2
<b>Net Utility Plant</b>	<b>85,008</b>	<b>91,191</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)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,677	21,553	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,164	265	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	381	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>25,222</b>	<b>21,818</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>110,230</b>	<b>113,009</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	76,496	113,009	23
<b>Total Proprietary Capital</b>	<b>76,496</b>	<b>113,009</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
<b>Total Current and Accrued Liabilities</b>	<b>0</b>	<b>0</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	33,734	0	36
<b>Total Deferred Credits</b>	<b>33,734</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>110,230</b>	<b>113,009</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	162,475	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 (100.1)	86,688	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	80,849	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>167,537</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)	42,680	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	39,849	0	0	0	12
<b>Total Accumulated Provision</b>	<b>82,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>85,008</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>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	2,741				2,741	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage					0	10
Other credits (specify):						11
Reverse 2003 entry made in error	71,284				71,284	12
Record 2003 Depr Accrual	2,741				2,741	13
Adjust prior depr per analysis	1,423				1,423	14
					0	15
<b>Total credits</b>	<b>78,189</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,189</b>	<b>16</b>
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	35,509				35,509	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>35,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,509</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>42,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,680</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	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)	
<b>Balance first of year (110.1)</b>	71,284				<b>71,284</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	2,170				<b>2,170</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Correct 1/1/03 Est Depr	35,509				<b>35,509</b>	<b>12</b>
Correct 2003 Depr Accruals	2,170				<b>2,170</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>39,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,849</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	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Correct entry Recorded 1/1/03	71,284				<b>71,284</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>71,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,284</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>39,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,849</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	1
<b>Other (specify):</b>					
NONE	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	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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
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
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	8	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>8</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	8	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>8</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</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.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	2,164	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	2,164	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	0	
<b>Receivables from Municipality (145):</b>		
2004 TAX ROLL--DELINQUENT ACCOUNTS-FLANCHER	381	12
<b>Total (Acct. 145):</b>	381	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	0	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	33,734	17
NONE		18
<b>Total (Acct. 253):</b>	33,734	

### 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 (100.1)	43,344	0	0	0	43,344	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
ADJUST AVG FOR 2003 CORRECTIONS	43,344				43,344	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	21,340	0	0	0	21,340	4
Customer Advances for Construction					0	5
Regulatory Liability	16,867	0	0	0	16,867	6
ADJ AVG FOR 2003 CORRECTIONS	37,440				37,440	7
<b>Average Net Rate Base</b>	<b>11,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,041</b>	
Net Operating Income	671	0	0	0	671	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.08%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	35,509	0	0	0	35,509	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	1,775				1,775	4
<b>Other (specify):</b>						
NONE	0				0	5
<b>Balance End of Year</b>	<b>33,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,734</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

1. Accumulated Depreciation is adjusted during 2004 to comply with the provisions of the PSC's orders of April 2001 and September 2004 in Docket 05-US-105, Contributions in Aid of Construction.
  
  2. Based upon an analysis of plant and depreciation for 1976 through 2002 (by Lisa Vint), a \$1,423 net adjustment is made for depreciation accruals for:
    - 1) adjustments to plant in service for 1984 additions in account 325
    - 2) adjustments for accruals that used incorrect composite rate(s).
- 

### Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

#### General footnotes

Accumulated Depreciation is adjusted during 2004 to comply with the provisions of the PSC's orders of April 2001 and September 2004 in Docket 05-US-105, Contributions in Aid of Construction.

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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)	11,666	10,164	1
<b>Total Sales of Water</b>	<b>11,666</b>	<b>10,164</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	125	101	2
Other Water Revenues (474)	0	0	3
<b>Total Other Operating Revenues</b>	<b>125</b>	<b>101</b>	
<b>Total Operating Revenues</b>	<b>11,791</b>	<b>10,265</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	4,239	2,857	4
General Operating Expenses (680-690)	4,132	4,022	5
<b>Total Operation and Maintenance Expenses</b>	<b>8,371</b>	<b>6,879</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	2,741	0	6
Amortization Expense (404)	0	0	7
Taxes (408)	8	15	8
<b>Total Other Operating Expenses</b>	<b>2,749</b>	<b>15</b>	
<b>Total Operating Expenses</b>	<b>11,120</b>	<b>6,894</b>	
<b>NET OPERATING INCOME</b>	<b>671</b>	<b>3,371</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	17	1,002	9,125	4
Commercial	1	120	720	5
Industrial	1	397	1,821	6
<b>Total Metered Sales to General Customers (461)</b>	<b>19</b>	<b>1,519</b>	<b>11,666</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>19</b>	<b>1,519</b>	<b>11,666</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			1
<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)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	125	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>125</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	2,018	122	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	1,646	1,671	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	14	157	5
Repairs of Water Plant (650)	561	907	6
Transportation Expenses (660)	0	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>4,239</b>	<b>2,857</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	859	696	8
Office Supplies and Expenses (681)	92	79	9
Outside Services Employed (682)	2,805	2,888	10
Insurance Expense (684)	244	220	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	132	139	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>4,132</b>	<b>4,022</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>8,371</b>	<b>6,879</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0 2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>
Social Security		0	0 3
PSC Remainder Assessment		8	15 4
Other (specify): NONE			0 5
<b>Total tax expense</b>		<b>8</b>	<b>15</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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 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)			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)		16,904	16,904	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>16,904</b>	<b>16,904</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)		2,000	2,000	12
Structures and Improvements (321)		10,959	10,959	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		13,990	13,990	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		17,112	17,112	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>44,061</b>	<b>44,061</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 Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	0		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>0</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		2,351	2,351 26
Transmission and Distribution Mains (343)		15,406	15,406 27
Fire Mains (344)			0 28
Services (345)		5,325	5,325 29
Meters (346)		2,234	2,234 30
Hydrants (348)		407	407 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>25,723</b>	<b>25,723</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<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>86,688</b>	<b>86,688</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>86,688</b>	<b>86,688</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	40,121		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>40,121</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,000		12
Structures and Improvements (321)	26,012		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	13,990		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	22,368		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>64,370</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)		(16,904)	23,217	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>(16,904)</b>	<b>23,217</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)		(2,000)	0	12
Structures and Improvements (321)		(10,959)	15,053	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		(13,990)	0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(12,050)	10,318	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>(38,999)</b>	<b>25,371</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,580		26
Transmission and Distribution Mains (343)	36,567		27
Fire Mains (344)	0		28
Services (345)	12,638		29
Meters (346)	2,234		30
Hydrants (348)	965		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>57,984</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>162,475</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>162,475</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(2,351)	3,229 26
Transmission and Distribution Mains (343)		(15,406)	21,161 27
Fire Mains (344)			0 28
Services (345)		(5,325)	7,313 29
Meters (346)		(2,234)	0 30
Hydrants (348)		(407)	558 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(25,723)</b>	<b>32,261</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<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>(81,626)</b>	<b>80,849</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>(81,626)</b>	<b>80,849</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			96	96	1
February			92	92	2
March			96	96	3
April			97	97	4
May			117	117	5
June			129	129	6
July			134	134	7
August			130	130	8
September			127	127	9
October			198	198	10
November			168	168	11
December			180	180	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,564</b>	<b>1,564</b>	
Less: Water sold				1,519	13
Volume pumped but not sold				45	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				3	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3	19
Volume pumped but unaccounted for				42	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				9	24
Date of maximum: 6/9/2004					25
Cause of maximum:					26
unknown					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	27
Date of minimum: 12/19/2004					28
Total KWH used for pumping for the year				15,350	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BEULAH WELL STATION	1	947	8	3,855	Yes	1

## 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	#1			1
Location	BEULAH STATION WELL			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	BYRON JACKSON			5
Year Installed	1994			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	420			8
Pump Motor or Standby Engine Mfr	BYRON JACKSON			9 10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	30			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	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1977		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	3,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	2.000	245	0	0	0	<b>245</b>
P	D	6.000	2,195	0	0	0	<b>2,195</b>
<b>Total Within Municipality</b>			<b>2,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,440</b>
<b>Total Utility</b>			<b>2,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,440</b>

1  
2

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	16	0	0	0	16	0	1
M	1.000	2	0	0	0	2	1	2
M	1.500	1	0	0	0	1	0	3
<b>Total Utility</b>		<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>1</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	20	0	0	0	20	0	1
1.000	1	0	0	0	1	0	2
<b>Total:</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>0</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	17	1	0	0	0	2	20	1
1.000	0	0	1	0	0	0	1	2
<b>Total:</b>	<b>17</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>21</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	0				0	1
Within Municipality	0				0	2
<b>Total Fire Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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:	3
Number of distribution system valves end of year:	7
Number of distribution valves operated during year:	7

**WATER OPERATING SECTION FOOTNOTES**

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

**If Public Fire Protection Service (463) Amount Billed is zero, please explain.**

No fire hydrants in district. Public Fire Protection Service provided by tankers.

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**Taxes (Acct. 408 - Water) (Page W-06)**

**Explain zero value(s) for PSC Remainder Assessment and/or Social Security.**

Utility has no employees. Services provided based upon hourly rates by the town public department employees and or other outside sources and charged back to utility.

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

**If Adjustments for any account are nonzero, please explain.**

2003 reported the entire plant in service balances transferred to contributed plant (100.2) rather than allocating between utility financed (100.1) and contributed plant (100.2). The adjustments to correct the allocation that should have been made in 2003 between utility financed plant and contributed plant totals \$80,849.

Account 325 is adjusted for pumping equipment added in 1984 and was expensed at that time of \$5,062. This is based upon an analysis (by Lisa Vint) of historical transactions from 1976 through 2002.

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

2003 reported the entire plant in service balances transferred to contributed plant (100.2) rather than allocating between utility financed (100.1) and contributed plant (100.2). The adjustments to correct the allocation that should have been made in 2003 between utility financed plant and contributed plant totals \$80,849.

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**Water Services (Page W-18)**

**General footnotes**

One commercial customer has been disconnected due to non-payment.

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**Meters (Page W-19)**

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

Full system meter replacement in 1998

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

Full system meter replacement in 1998

**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.**

No. Municipal Well & Pump will have meter checked for accuracy in 2005.

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