



3013 (02-02-05)

ANNUAL REPORT

OF

Name: FOND DU LAC WATER UTILITY

Principal Office: 160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

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: FOND DU LAC WATER UTILITY

Utility Address: 160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS EILEEN M BAUS

Title: SENIOR ACCOUNTANT

Office Address:

160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3454

Fax Number: (920) 322 - 3471

E-mail Address: ebaus@ci.fond-du-lac.wi.us

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: MR STEVEN D MICHELS

Title: CITY COUNCIL PRESIDENT

Office Address:

160 S MACY ST

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 4/28/2004

Period covered by most recent audit: JANUARY 1, 2003 - DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR DALE R PACZKOWSKI

Title: WATER OPERATIONS MANAGER

Office Address:

160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

Telephone: (920) 322 - 3682

Fax Number: (920) 322 - 3681

E-mail Address: dpaczkowski@ci.fond-du-lac.wi.us

Name of utility commission/committee: FOND DU LAC CITY COUNCIL

Names of members of utility commission/committee:

MR STEVEN D MICHELS, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,264,268	5,280,344	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,762,798	3,068,733	2
Depreciation Expense (403)	659,009	620,363	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	529,595	283,254	5
Total Operating Expenses	3,951,402	3,972,350	
Net Operating Income	2,312,866	1,307,994	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,312,866	1,307,994	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(6,125)	15,352	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	141,016	58,195	10
Miscellaneous Nonoperating Income (421)	1,208,403	863,773	11
Total Other Income	1,343,294	937,320	
Total Income	3,656,160	2,245,314	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,766)	0	12
Other Income Deductions (426)	133,841	125,929	13
Total Miscellaneous Income Deductions	94,075	125,929	
Income Before Interest Charges	3,562,085	2,119,385	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,132,221	869,319	14
Amortization of Debt Discount and Expense (428)	25,247	25,439	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,157,468	894,758	
Net Income	2,404,617	1,224,627	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,582,544	7,858,318	20
Balance Transferred from Income (433)	2,404,617	1,224,627	21
Miscellaneous Credits to Surplus (434)	0	6,536,913	22
Miscellaneous Debits to Surplus--Debit (435)	37,314	37,314	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,949,847	15,582,544	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,264,268		6,264,268	1
Total (Acct. 400):	6,264,268	0	6,264,268	
Operation and Maintenance Expense (401-402):				
Derived	2,762,798		2,762,798	2
Total (Acct. 401-402):	2,762,798	0	2,762,798	
Depreciation Expense (403):				
Derived	659,009		659,009	3
Total (Acct. 403):	659,009	0	659,009	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	529,595		529,595	5
Total (Acct. 408):	529,595	0	529,595	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,312,866	0	2,312,866	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(6,125)		(6,125)	8
Total (Acct. 415-416):	(6,125)	0	(6,125)	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON WELL ESCROW ACCOUTS	433	0	433	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	19,218	0	19,218 12
INTEREST ON INVESTMENTS	121,365	0	121,365 13
Total (Acct. 419):	141,016	0	141,016
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,207,126	1,207,126 14
GAIN OF DISPOSAL OF FIXED ASSETS	1,277	0	1,277 15
Total (Acct. 421):	1,277	1,207,126	1,208,403
TOTAL OTHER INCOME:	136,168	1,207,126	1,343,294
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(39,766)	[REDACTED]	(39,766) 16
NONE	0	0	0 17
Total (Acct. 425):	(39,766)	0	(39,766)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	133,841	133,841 18
NONE	0	0	0 19
Total (Acct. 426):	0	133,841	133,841
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,766)	133,841	94,075
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	1,132,221	[REDACTED]	1,132,221 20
Total (Acct. 427):	1,132,221	0	1,132,221
Amortization of Debt Discount and Expense (428):			
REVENUE BOND DISCOUNT AND ISSUE COSTS	25,247	[REDACTED]	25,247 21
Total (Acct. 428):	25,247	0	25,247
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,157,468	0	1,157,468
NET INCOME:	1,331,332	1,073,285	2,404,617
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,307,787	7,274,757	15,582,544 26
Total (Acct. 216):	8,307,787	7,274,757	15,582,544
Balance Transferred from Income (433):			
Derived	1,331,332	1,073,285	2,404,617 27
Total (Acct. 433):	1,331,332	1,073,285	2,404,617
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314	0	37,314 29
Total (Acct. 435)--Debit:	37,314	0	37,314
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,601,805	8,348,042	17,949,847

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	6,125				6,125	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	6,125	0	0	0	6,125	
Net income (or loss)	(6,125)	0	0	0	(6,125)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,264,268	0	0	0	6,264,268	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,301				1,301	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,262,967	0	0	0	6,262,967	

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	750,590	25,162	775,752	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	133,141		133,141	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	25,162	(25,162)	0	18
All other accounts			0	19
Total Payroll	908,893	0	908,893	

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	19.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	43,827,505	39,836,610	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,219,765	9,140,863	2
Net Utility Plant	34,607,740	30,695,747	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	34,607,740	30,695,747	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	76,138	76,138	
Investment in Municipality (123)	0	0	7
Other Investments (124)	390,883	335,344	8
Special Funds (125-128)	7,739,114	5,551,390	9
Total Other Property and Investments	8,206,135	5,962,872	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,778,616	994,639	10
Special Deposits (132-134)	78,566	75,132	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	701,598	571,686	15
Other Accounts Receivable (143)	2,288	18,887	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,983	4,290	18
Materials and Supplies (151-163)	213,793	227,389	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	23,340	20,217	21
Accrued Utility Revenues (173)	943,101	764,782	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,748,785	2,677,522	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	514,395	577,050	24
Other Deferred Debits (182-186)	686,883	623,164	25
Total Deferred Debits	1,201,278	1,200,214	
Total Assets and Other Debits	49,763,938	40,536,355	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,454,328	1,443,993	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	17,949,847	15,582,544	28
Total Proprietary Capital	19,404,175	17,026,537	
LONG-TERM DEBT			
Bonds (221-222)	25,685,000	19,885,000	29
Advances from Municipality (223)	2,312,500	2,437,500	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	27,997,500	22,322,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	335,402	340,032	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		703	35
Taxes Accrued (236)	498,988	250,000	36
Interest Accrued (237)	523,274	378,571	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	146,715	135,318	41
Total Current and Accrued Liabilities	1,504,379	1,104,624	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,755	1,849	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	806,129	30,845	44
Total Deferred Credits	857,884	82,694	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	49,763,938	40,536,355	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	39,836,610	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	34,703,062	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,124,443	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	43,827,505	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,197,417	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,022,348	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,219,765	0	0	0	
Net Utility Plant	34,607,740	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	8,231,142				8,231,142	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	659,009				659,009	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	82,460				82,460	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trans/Bckh	61,423				61,423	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	802,892	0	0	0	802,892	16
Debits during year						17
Book cost of plant retired	36,184				36,184	18
Cost of removal	5,107				5,107	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	795,326				795,326	
					0	
					0	23
					0	24
Total debits	836,617	0	0	0	836,617	25
Balance end of year (111.1)	8,197,417	0	0	0	8,197,417	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	909,721				909,721	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	133,841				133,841	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	133,841	0	0	0	133,841	16
Debits during year						17
Book cost of plant retired	16,873				16,873	18
Cost of removal	4,341				4,341	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	21,214	0	0	0	21,214	25
Balance end of year (111.1)	1,022,348	0	0	0	1,022,348	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
Total Nonutility Property (121)	76,138	0	0	76,138	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 76,138	 0	 0	 76,138	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	213,793	227,389	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	213,793	227,389	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,820,000 REVENUE BONDS	2,510	428	26,769	1
\$2,140,000 Revenue Bonds	2,534	428	12,670	2
\$2,230,000 Revenue Bonds	1,949	428	27,287	3
\$2,400,000 REVENUE BONDS	3,008	428	41,103	4
\$2,475,000 REVENUE BONDS	3,031	428	41,418	5
\$335,000 REVENUE BONDS	1,997	428	0	6
\$6,330,000 REVENUE BONDS	10,314	428	79,071	7
\$8,425,000 REVENUE BONDS	37,314	428	286,077	8
Total			514,395	
Unamortized premium on debt (251)				
\$4,850,000 REVENUE BONDS	94	428	1,755	9
Total			1,755	

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	1,443,993	1
Changes during year (explain):		
LAND DONATED FROM TIF 5-LOT 17	10,335	2
Balance end of year	<u>1,454,328</u>	

BONDS (ACCTS. 221 AND 222)

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)	
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,155,000	1
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	1,730,000	2
\$335,000 WATER WORKS SYSTEM REVENUE B	04/01/1999	08/01/2004	3.60%	0	3
\$1,820,000 WATER WORKS SYSTEM REVENUE	05/01/2000	06/01/2015	5.36%	1,490,000	4
\$2,400,000 WATER WORKS SYSTEM REVENUE	01/01/2001	06/01/2018	5.20%	1,810,000	5
\$6,330,000 WATER WORKS SYSTM REVENUE	09/01/2001	09/01/2012	4.49%	5,250,000	6
\$2,475,000 WATER WORKS SYSTEM REVENUE	05/01/2002	09/01/2018	4.83%	2,450,000	7
\$4,850,000 WATER WORKS SYSTEM REVENUE	05/01/2003	09/01/2023	4.81%	4,850,000	8
\$6,950,000 WATER WORKS SYSTEM REVENUE	03/01/2004	09/01/2023	4.41%	6,950,000	9
Total Bonds (Account 221):				25,685,000	
Total Reacquired Bonds (Account 222)				0	10

Net amount of bonds outstanding December 31: 25,685,000

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)	
Advances (223)					
ADVANCES FROM MUNICIPALITY	01/01/2003	07/01/2023	0.00%	2,312,500	1
Total for Account 223				<u>2,312,500</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	250,000	1
Accruals:		
Charged water department expense	529,595	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) Reimbursement	39,811	5
Total Accruals and other credits	569,406	
Taxes paid during year:		
County, state and local taxes	250,000	6
Social Security taxes	63,982	7
PSC Remainder Assessment	6,436	8
Other (explain):		
NONE		9
Total payments and other debits	320,418	
Balance end of year	498,988	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$6,950,000 REVENUE BONDS	0	234,521		234,521	1
\$2,140,000 Revenue Bonds	21,491	62,863	64,473	19,881	2
\$2,230,000 Revenue Bonds	29,896	88,221	89,688	28,429	3
\$335,000 REVENUE BONDS	957	1,913	2,870	0	4
\$1,820,000 REVENUE BONDS	28,074	82,639	84,222	26,491	5
\$6,330,000 REVENUE BONDS	79,427	231,406	238,281	72,552	6
\$2,400,000 REVENUE BONDS	31,890	92,732	95,670	28,952	7
\$2,475,000 REVENUE BONDS	38,644	115,639	115,931	38,352	8
\$4,850,000 REVENUE BONDS	148,192	222,287	296,383	74,096	9
Subtotal	378,571	1,132,221	987,518	523,274	
Advances from Municipality (223)					
NONE	0			0	10
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	378,571	1,132,221	987,518	523,274	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	390,883	2
Total (Acct. 124):	390,883	
Sinking Funds (125):		
\$2,140,000 REVENUE BONDS	240,252	3
\$2,230,000 REVENUE BONDS	135,943	4
\$1,820,000 REVENUE BONDS	240,192	5
\$2,400,000 REVENUE BONDS	317,413	6
\$6,330,000 REVENUE BONDS	929,219	7
\$2,475,000 REVENUE BONDS	319,185	8
\$4,850,000 REVENUE BONDS	194,596	9
\$6,950,000 REVENUE BONDS	1,085,703	10
\$ 335,000 REVENUE BONDS	5,534	11
Total (Acct. 125):	3,468,037	
Depreciation Fund (126):		
NONE		12
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	4,271,077	13
Total (Acct. 128):	4,271,077	
Interest Special Deposits (132):		
NONE		14
Total (Acct. 132):	0	
Other Special Deposits (134):		
WELL ESCROW ACCOUNTS	78,566	15
Total (Acct. 134):	78,566	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	701,598	17
Electric		18
Sewer (Regulated)		19
Other (specify):		

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)
Customer Accounts Receivable (142):	
NONE	20
Total (Acct. 142):	701,598
Other Accounts Receivable (143):	
Sewer (Non-regulated)	21
Merchandising, jobbing and contract work	22
Other (specify):	
SALE OF MATERIALS OTHER THAN CUSTOMERS	2,288 23
Total (Acct. 143):	2,288
Receivables from Municipality (145):	
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	6,983 24
Total (Acct. 145):	6,983
Prepayments (165):	
NONE	25
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	26
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	27
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	28
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	29
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
WELL REHAB WORK	686,883 30
Total (Acct. 186):	686,883
Payables to Municipality (233):	
NONE	31
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	755,560 32

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
SPECIAL ASSESSMENT LEVY	50,569
Total (Acct. 253):	806,129

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	33,177,597	0	0	0	33,177,597	1
Materials and Supplies	220,591	0	0	0	220,591	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	8,214,279	0	0	0	8,214,279	4
Customer Advances for Construction	50,000				50,000	5
Regulatory Liability	377,780	0	0	0	377,780	6
NONE					0	7
Average Net Rate Base	24,756,129	0	0	0	24,756,129	
Net Operating Income	2,312,866	0	0	0	2,312,866	8
Net Operating Income as a percent of						
Average Net Rate Base	9.34%	N/A	N/A	N/A	9.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	795,326	0	0	0	795,326	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	39,766				39,766	4
Other (specify):						
NONE					0	5
Balance End of Year	755,560	0	0	0	755,560	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

The advance from the municipality was set up 1/1/03 as a 20 year interest free advance. The first payment being 7/1/03 and continuing semiannually in January and July.

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Original authorization for Well Rehab amortization ws given to us in a letter dated May 21, 2001 from David A Shear of The Public Service Commission. Additional authorizations were granted in letters dated April 18, 2002 from Bruce J Manthey, April 8, 2004 from Bruce J Manthey and March 7, 2005 from Bruce J Manthey.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The receivable of \$18,887 is for materials that were sold out of our inventory to contractors.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,042,899	5,100,829	1
Total Sales of Water	6,042,899	5,100,829	
Other Operating Revenues			
Forfeited Discounts (470)	13,996	15,934	2
Miscellaneous Service Revenues (471)	4,542	2,867	3
Rents from Water Property (472)	113,498	86,778	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	89,333	73,936	6
Total Other Operating Revenues	221,369	179,515	
Total Operating Revenues	6,264,268	5,280,344	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	205,083	193,514	7
Pumping Expenses (620-633)	717,682	658,316	8
Water Treatment Expenses (640-652)	100,618	94,887	9
Transmission and Distribution Expenses (660-678)	827,207	1,067,578	10
Customer Accounts Expenses (901-905)	194,602	186,010	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	717,606	868,428	13
Total Operation and Maintenance Expenses	2,762,798	3,068,733	
Other Operating Expenses			
Depreciation Expense (403)	659,009	620,363	14
Amortization Expense (404-407)		0	15
Taxes (408)	529,595	283,254	16
Total Other Operating Expenses	1,188,604	903,617	
Total Operating Expenses	3,951,402	3,972,350	
NET OPERATING INCOME	2,312,866	1,307,994	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,850	682,641	2,943,027	4
Commercial	1,351	433,209	1,344,336	5
Industrial	61	303,608	671,701	6
Total Metered Sales to General Customers (461)	15,262	1,419,458	4,959,064	
Private Fire Protection Service (462)	235		86,524	7
Public Fire Protection Service (463)	15,262		782,840	8
Other Sales to Public Authorities (464)	82	72,666	214,471	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 30,841	 1,492,124	 6,042,899	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	782,840	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	782,840	
Forfeited Discounts (470):		
Customer late payment charges	13,032	5
Other (specify):		
INTEREST ON DELINQUENT TAX ROLL	964	6
Total Forfeited Discounts (470)	13,996	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	4,542	7
Total Miscellaneous Service Revenues (471)	4,542	
Rents from Water Property (472):		
EXEMPTION & PRIVATE METER RENTALS	113,498	8
Total Rents from Water Property (472)	113,498	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	87,499	10
Other (specify):		
WATER PERMITS	1,834	11
Total Other Water Revenues (474)	89,333	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	68,448	71,626	1
Operation Labor and Expenses (601)	161	2,186	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	2,127	569	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	2,194	1,373	7
Maintenance of Collecting and Impounding Reservoirs (612)	9,765	8,059	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	121,460	109,209	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)	928	492	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	205,083	193,514	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	375	907	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	381,829	406,766	17
Pumping Labor and Expenses (624)	68,628	77,305	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	25,523	16,717	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	53,543	27,888	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	187,784	128,733	25
Total Pumping Expenses	717,682	658,316	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	23,061	29,418	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	52,678	49,602	28
Miscellaneous Expenses (643)	9,963	11,218	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	929	41	32
Maintenance of Water Treatment Equipment (652)	13,987	4,608	33
Total Water Treatment Expenses	100,618	94,887	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	56,882	52,394	34
Storage Facilities Expenses (661)	836	809	35
Transmission and Distribution Lines Expenses (662)	0	12	36
Meter Expenses (663)	12,474	13,314	37
Customer Installations Expenses (664)	1,029	256	38
Miscellaneous Expenses (665)	18,708	9,183	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	282	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	47,073	159,506	43
Maintenance of Transmission and Distribution Mains (673)	421,252	548,218	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	158,518	126,609	46
Maintenance of Meters (676)	83,926	95,318	47
Maintenance of Hydrants (677)	26,227	61,959	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	827,207	1,067,578	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	29,553	30,231	51
Customer Records and Collection Expenses (903)	163,748	155,574	52
Uncollectible Accounts (904)	1,301	205	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	194,602	186,010	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	182,107	120,809	56
Office Supplies and Expenses (921)	7,391	10,970	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	98,673	316,538	59
Property Insurance (924)	12,834	6,619	60
Injuries and Damages (925)	60,899	55,799	61
Employee Pensions and Benefits (926)	235,987	237,678	62
Regulatory Commission Expenses (928)	10,589	11,090	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	84,628	83,949	65
Rents (931)	17,743	16,818	66
Maintenance of General Plant (932)	6,755	8,158	67
Total Administrative and General Expenses	717,606	868,428	
Total Operation and Maintenance Expenses	2,762,798	3,068,733	

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		498,988	250,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		29,626	24,680	2
Net property tax equivalent		469,362	225,320	
Social Security		63,982	62,774	3
PSC Remainder Assessment		6,436	5,958	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(10,185)	(10,798)	5
Total tax expense		529,595	283,254	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205587				3
County tax rate	mills		5.095240				4
Local tax rate	mills		8.057960				5
School tax rate	mills		8.869511				6
Voc. school tax rate	mills		1.514608				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.742906				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.742906				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.057960				14
Combined School Tax Rate	mills		10.384119				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.442079				17
Total Tax Rate	mills		23.742906				18
Ratio of Local and School Tax to Total	dec.		0.776741				19
Total tax net of state credit	mills		23.742906				20
Net Local and School Tax Rate	mills		18.442079				21
Utility Plant, Jan. 1	\$	39,836,610	39,836,610				22
Materials & Supplies	\$	227,389	227,389				23
Subtotal	\$	40,063,999	40,063,999				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	35,270,279	35,270,279				26
Assessment Ratio	dec.		0.972793				27
Assessed Value	\$	34,310,681	34,310,681				28
Net Local & School Rate	mills		18.442079				29
Tax Equiv. Computed for Current Year	\$	632,760	632,760				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	498,988					32 33
Tax equiv. for current year (see note 6)	\$	498,988					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	686		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	686	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	113,322		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)	1,094,154		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,260,091		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,467,567	0	
PUMPING PLANT			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,026,478		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	403,892		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,849,983		17
Diesel Pumping Equipment (326)	28,252		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,964		20
Total Pumping Plant	3,345,651	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,235	328,658	22
Water Treatment Equipment (332)	77,647		23
Total Water Treatment Plant	82,882	328,658	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			686	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	686	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			113,322	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)			1,094,154	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,260,091	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,467,567	
PUMPING PLANT				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,026,478	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			403,892	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,849,983	17
Diesel Pumping Equipment (326)			28,252	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
Total Pumping Plant	0	0	3,345,651	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			333,893	22
Water Treatment Equipment (332)			77,647	23
Total Water Treatment Plant	0	0	411,540	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	59,520	10,336	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,516,520	1,227,330	26
Transmission and Distribution Mains (343)	13,913,206	519,162	27
Fire Mains (344)	0		28
Services (345)	2,812,147	176,552	29
Meters (346)	2,690,307	625,632	30
Hydrants (348)	1,089,253	41,333	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	24,082,264	2,600,345	
GENERAL PLANT			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	116,050		34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	89,225		36
Transportation Equipment (392)	410,164	59,802	37
Stores Equipment (393)	3,192		38
Tools, Shop and Garage Equipment (394)	171,948	18,600	39
Laboratory Equipment (395)	122		40
Power Operated Equipment (396)	271,945		41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)	195,221	79,709	43
Miscellaneous Equipment (398)	75,017		44
Other Tangible Property (399)	0		45
Total General Plant	1,673,082	158,111	
Total utility plant in service directly assignable	31,652,132	3,087,114	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	31,652,132	3,087,114	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			69,856 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			4,743,850 26
Transmission and Distribution Mains (343)	11,271		14,421,097 27
Fire Mains (344)			0 28
Services (345)	4,940		2,983,759 29
Meters (346)	9,190		3,306,749 30
Hydrants (348)	3,643		1,126,943 31
Other Transmission and Distribution Plant (349)			1,311 32
Total Transmission and Distribution Plant	29,044	0	26,653,565
GENERAL PLANT			
Land and Land Rights (389)			1,599 33
Structures and Improvements (390)			116,050 34
Office Furniture and Equipment (391)			29,286 35
Computer Equipment (391.1)			89,225 36
Transportation Equipment (392)			469,966 37
Stores Equipment (393)			3,192 38
Tools, Shop and Garage Equipment (394)	7,140		183,408 39
Laboratory Equipment (395)			122 40
Power Operated Equipment (396)			271,945 41
Communication Equipment (397)			309,313 42
SCADA Equipment (397.1)			274,930 43
Miscellaneous Equipment (398)			75,017 44
Other Tangible Property (399)			0 45
Total General Plant	7,140	0	1,824,053
Total utility plant in service directly assignable	36,184	0	34,703,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	36,184	0	34,703,062

**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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,231,578	696,582	27
Fire Mains (344)	0		28
Services (345)	1,430,039	198,700	29
Meters (346)	0		30
Hydrants (348)	522,861	61,556	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,184,478	956,838	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	8,184,478	956,838	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,184,478	956,838	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	9,579		6,918,581 27
Fire Mains (344)			0 28
Services (345)	4,198		1,624,541 29
Meters (346)			0 30
Hydrants (348)	3,096		581,321 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	16,873	0	9,124,443
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	16,873	0	9,124,443
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,873	0	9,124,443

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	534,383	2.90%	31,731	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	432,569	1.80%	22,682	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	966,952		54,413	
PUMPING PLANT				
Structures and Improvements (321)	505,918	3.20%	32,847	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	64,127	4.40%	17,771	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,073,766	4.40%	81,399	12
Diesel Pumping Equipment (326)	23,327	4.40%	1,243	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,964	4.40%		15
Total Pumping Plant	1,696,102		133,260	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,388	3.20%	168	16
Water Treatment Equipment (332)	69,594	6.00%	4,659	17
Total Water Treatment Plant	72,982		4,827	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	829,022	2.50%	107,913	19
Transmission and Distribution Mains (343)	1,915,073	1.30%	180,929	20
Fire Mains (344)	0			21
Services (345)	714,802	2.90%	81,512	22
Meters (346)	595,962	5.50%	147,735	23
Hydrants (348)	221,490	2.20%	23,974	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					566,114	4
315					0	5
316					455,251	6
317					0	7
	0	0	0	0	1,021,365	
321					538,765	8
322					0	9
323					81,898	10
324					0	11
325					1,155,165	12
326					24,570	13
327					0	14
328					28,964	15
	0	0	0	0	1,829,362	
331					3,556	16
332					74,253	17
	0	0	0	0	77,809	
341					0	18
342					936,935	19
343	11,271	5,107		(537,330)	1,542,294	20
344					0	21
345	4,940			(196,473)	594,901	22
346	9,190				734,507	23
348	3,643			(61,523)	180,298	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	1,311	5.00%		25
Total Transmission and Distribution Plant	4,277,660		542,063	
GENERAL PLANT				
Structures and Improvements (390)	32,730	2.90%	3,365	26
Office Furniture and Equipment (391)	29,286	5.80%		27
Computer Equipment (391.1)	89,225	20.00%		28
Transportation Equipment (392)	178,869	13.30%	21,158	29
Stores Equipment (393)	844	5.80%	185	30
Tools, Shop and Garage Equipment (394)	153,794	5.80%	9,731	31
Laboratory Equipment (395)	122	5.80%		32
Power Operated Equipment (396)	214,459	7.50%	29,539	33
Communication Equipment (397)	309,313	15.00%		34
SCADA Equipment (397.1)	195,221	9.20%		35
Miscellaneous Equipment (398)	13,583	5.80%	4,351	36
Other Tangible Property (399)	0			37
Total General Plant	1,217,446		68,329	
Total accum. prov. directly assignable	8,231,142		802,892	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	8,231,142		802,892	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					1,311	25
	29,044	5,107	0	(795,326)	3,990,246	
390					36,095	26
391					29,286	27
391.1					89,225	28
392					200,027	29
393					1,029	30
394	7,140				156,385	31
395					122	32
396					243,998	33
397					309,313	34
397.1					195,221	35
398					17,934	36
399					0	37
	7,140	0	0	0	1,278,635	
	36,184	5,107	0	(795,326)	8,197,417	
					0	38
	36,184	5,107	0	(795,326)	8,197,417	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	606,465	1.30%	80,953
Fire Mains (344)	0		21
Services (345)	232,291	2.90%	41,421
Meters (346)	0		23
Hydrants (348)	70,965	2.20%	11,467

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	9,579	4,341			673,498 20
344					0 21
345	4,198				269,514 22
346					0 23
348	3,096				79,336 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	909,721		133,841
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	909,721		133,841
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	909,721		133,841

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>16,873</u>	<u>4,341</u>	<u>0</u>	<u>0</u>	<u>1,022,348</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>16,873</u>	<u>4,341</u>	<u>0</u>	<u>0</u>	<u>1,022,348</u>
					0 38
	<u>16,873</u>	<u>4,341</u>	<u>0</u>	<u>0</u>	<u>1,022,348</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			156,307	156,307	1
February			155,406	155,406	2
March			157,783	157,783	3
April			153,804	153,804	4
May			155,053	155,053	5
June			160,908	160,908	6
July			173,017	173,017	7
August			162,390	162,390	8
September			163,298	163,298	9
October			156,696	156,696	10
November			146,469	146,469	11
December			153,265	153,265	12
Total annual pumpage	0	0	1,894,396	1,894,396	
Less: Water sold				1,492,124	13
Volume pumped but not sold				402,272	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				15,820	16
Volume related to equipment/system malfunction				2,035	17
Non-utility volume NOT included in water sales				7,383	18
Total volume not sold but accounted for				25,238	19
Volume pumped but unaccounted for				377,034	20
Percent of water lost				20%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
This was caused by incorrectly installed Commercial meters. They were reading incorrectly for 4 months of 2004. They were not corrected until April 2004.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,675	23
Date of maximum: 7/27/2004					24
Cause of maximum:					25
Hot, dry conditions during end of July					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,926	26
Date of minimum: 8/28/2004					27
Total KWH used for pumping for the year				4,172,120	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
169 BISCHOFF STREET	10	865	20	427,300	Yes	1
285 W ARNDT STREET	11	750	15	407,700	Yes	2
101 N MACY STREET	12	745	15	721,000	Yes	3
648 N MAIN STREET	13	790	19	407,800	Yes	4
464 E JOHNSON STREET	14	825	12	460,300	Yes	5
53 W BANK STREET	15	825	15	334,600	Yes	6
1822 MORRIS STREET	16	958	19	84,700	Yes	7
N5089 HICKORY ROAD	17	1,025	14	318,600	Yes	8
1445 S HICKORY STREET	18	989	19	155,300	Yes	9
N5701 HIGHWAY 151	19	870	19	80,900	Yes	10
N5086 RIVER ROAD	20	911	19	369,200	Yes	11
610 N ROLLING MEADOWS DRIVE	21	784	17	197,400	Yes	12
285 N SEYMOUR STREET	22	655	15	344,800	Yes	13
N5146 RIVER ROAD	23	965	15	428,600	Yes	14
N4678 RIVER ROAD	24	1,055	15	413,000	Yes	15
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	16

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 10	WELL 11	WELL 12	1
Location	169 BISCHOFF STREET	285 W ARNDT STREET	101 N MACY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	900	1,100	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1995	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	14
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1999	1999	1998	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	450	580	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 16	WELL 17	WELL 18	1
Location	1822 MORRIS STREET	N5089 HICKORY ROAD	1445 S HICKORY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	GOULDS	FAIRBANKS	5
Year Installed	1995	1999	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	US	9 10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	14
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD	ROLLING MEADOWS DRIVE	15
Purpose	P	P	B	16
Destination	R	R	D	17
Pump Manufacturer	GOULDS	GOULDS	LAYNE	18
Year Installed	1998	2001	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	500	320	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1986	1991	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4678 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	5
Year Installed	1997	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	700	700	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1991	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			14
Location	N4391 RIVER ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	2004			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	700			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			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	MARTIN	MCDERMOTT	MERRILL-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1993	1952	1885	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	100	15	15	6
Total capacity in gallons (actual)	500,000	1,000,000	2,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MERRILL-B	MORRIS-A	NE-B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1931	1967	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	147	15	100	6
Total capacity in gallons (actual)	500,000	1,500,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.2500	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTHEAST-A	TROWBRIDGE	WHISPERING SPRINGS	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1995	1988	2002	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	24	54	110	6
Total capacity in gallons (actual)	500,000	3,000,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	1.5000	0.2500	12
Is a corrosion control chemical used (yes, no)?	N	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	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)		
L	D	1.000	666	0	0	0	666		1
M	D	2.000	60	0	0	0	60		2
M	D	4.000	41,099	0	468	0	40,631		3
P	D	4.000	44	59	0	5	108		4
M	D	6.000	288,259	0	4,609	0	283,650		5
P	D	6.000	15,023	164	0	0	15,187		6
M	D	8.000	281,374	49	2,301	0	279,122		7
M	S	8.000	364	0	0	0	364		8
P	D	8.000	51,537	14,502	0	0	66,039		9
M	D	10.000	61,114	0	0	0	61,114		10
M	S	10.000	3,825	0	0	0	3,825		11
P	D	10.000	10,163	0	0	0	10,163		12
P	S	10.000	8	0	0	0	8		13
A	D	12.000	4,148	0	0	0	4,148		14
M	D	12.000	198,152	54	171	0	198,035		15
M	S	12.000	15,517	0	0	0	15,517		16
P	D	12.000	19,027	12,157	0	0	31,184		17
P	S	12.000	1,866	0	0	0	1,866		18
M	D	14.000	9,811	0	0	0	9,811		19
M	S	14.000	8,281	0	0	0	8,281		20
M	D	16.000	37,005	0	0	0	37,005		21
M	S	16.000	4,274	0	0	0	4,274		22
P	D	16.000	1,034	0	0	0	1,034		23
M	D	18.000	3,051	0	0	0	3,051		24
M	S	18.000	15,457	0	0	0	15,457		25
M	D	20.000	18,665	0	0	0	18,665		26
M	S	20.000	159	0	0	0	159		27
M	D	24.000	6,012	320	0	0	6,332		28
M	S	24.000	25	0	0	0	25		29
M	D	30.000	4,997	0	0	0	4,997		30

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	30.000	250	0	0	0	250
Total Within Municipality			1,101,267	27,305	7,549	5	1,121,028
Total Utility			1,101,267	27,305	7,549	5	1,121,028

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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	4,285	0	95	0	4,190		1
M	0.750	5,093	0	31	0	5,062		2
P	0.750	2	0	0	0	2		3
M	1.000	2,650	15	0	0	2,665		4
L	1.000	20	0	0	0	20		5
P	1.000	396	122	0	0	518		6
M	1.250	2	0	0	0	2		7
P	1.250	113	66	0	0	179		8
L	1.500	16	0	0	0	16		9
P	1.500	18	5	0	0	23		10
M	1.500	111	1	0	0	112		11
M	2.000	268	0	4	0	264		12
P	2.000	77	6	0	0	83		13
L	2.000	7	0	0	0	7		14
M	3.000	4	0	0	0	4		15
M	4.000	49	0	0	0	49		16
P	4.000	4	1	0	0	5		17
M	6.000	22	0	0	0	22		18
P	6.000	1	2	0	0	3		19
M	8.000	5	0	0	0	5		20
Total Utility		13,143	218	130	0	13,231	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	10,791	1,630	758	0	11,663	2,166	1
0.750	3,894	642	135	0	4,401	800	2
1.000	827	46	22	0	851	56	3
1.500	277	3	3	0	277	16	4
2.000	370	12	0	0	382	25	5
3.000	64	0	0	0	64	8	6
4.000	21	0	0	0	21	3	7
6.000	18	0	1	0	17	7	8
Total:	16,262	2,333	919	0	17,676	3,081	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	9,621	367	5	6	0	1,664	11,663	1
0.750	3,427	320	6	5	0	643	4,401	2
1.000	549	213	6	9	0	74	851	3
1.500	23	205	12	17	0	20	277	4
2.000	5	273	30	45	0	29	382	5
3.000	0	28	2	6	0	28	64	6
4.000	0	4	3	4	0	10	21	7
6.000	0	0	8	0	0	9	17	8
Total:	13,625	1,410	72	92	0	2,477	17,676	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,655	38	6		1,687	2
Total Fire Hydrants	1,655	38	6	0	1,687	
Flushing Hydrants						
	46		1		45	3
Total Flushing Hydrants	46	0	1	0	45	

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: 1,732
 Number of distribution system valves end of year: 2,734
 Number of distribution valves operated during year: 2,630

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

This is the return on net investment in meters charged to the sewer department.

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 15%, but not less \$10,000, please explain.

Maintenance of Transmission and Distribution Mains (673) - The decrease was due to more major repairs due to unexpected breaks, etc. of 100 year old mains done in 2003. The number of breaks in 2003 was substantially higher than in 2004.

Maintenance of Wells and Springs (614) - The increase was due to additional amortization expense of Well Rehab done in 2004. Well Rehab in 2003 was substantially less than the Well Rehab in 2004.

Maintenance of Services (675) - The increase was due to the lowering of existing services that freeze in the winter.

Outside Services Employed (923) - The decrease was due to a Water Treatment Alternative Evaluation-Radium Study that was completed in 2003.

Maintenance of Hydrants (677) - The decrease was due to a hydrant painting project that was completed in 2003.

Administrative and General Salaries (920) - The increase was due to the reallocation of administration fees from Engineering due to their involvement in the construction of a new Surface water treatment plant.

Maintenance of Structures and Improvements (631) - The increase was due to the remodeling of the offices at the Main Plant.

Maintenance of Pumping Equipment (633) - The increase was due to additional amortization expense of Well Rehab done in 2004. Well Rehab in 2003 was substantially less than the Well Rehab in 2004.

Maintenance of Distribution Reservoirs and Standpipes (672) - The decrease was due to the repainting of the Martin Road Elevated Tank in 2003.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Fond du Lac City Council authorized the tax equivalent charged to the Water Utility by adopting the annual budget. The 2004 Annual Budget was adopted at the November 25, 2003 monthly meeting. Resolution No. 7563 - A Resolution Adopting the 2004 Budget of the Fond du Lac Water Utility. Signed by Council President Martin S, Ryan, and attested by the City Clerk, Theresa C. Hochrein.

WATER OPERATING SECTION FOOTNOTES

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Distribution Reservoirs and Standpipes (342) - The addition in this account of \$1,227,330 is for the construction of a new Northwest Water Tower.

Structures and Improvements (331) - The addition in this account of \$328,658 is for the construction of a new water surface plant.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Transmissions and Distribution Mains (343), Services (345), and Hydrants (348) all have adjustments to record the transfer of the pre-2003 historical accumulated depreciation on contributed plant to a regulatory liability as of January 1, 2004, in accordance with PSC Supplemental Decision to Docket 05-US-105 dated September 9, 2004.

Water Mains (Page W-21)

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

The main additions were for property in new development and for reconstruction of existing mains. The new development additions are assessed to property owners when developed based upon the 2004 assessment ratio. The reconstruction was financed by revenue bonds.

Explain all reported Adjustments.

The adjustment recorded in 2004 was a correction from 2003. The 2003 ending amount was incorrectly reported as 44 but should have been 49.

Water Services (Page W-22)

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

The additions of services were for property in new development and for the reconstruction of existing services. The new development additions are assessed to property owners when developed based upon the 2004 assessment ration. The reconstruction of existing services was financed by revenue bonds.

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

The City of Fond du Lac does not have any Utility owed services that were not in use in 2004.

Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

We have 2" meters in place in residential settings providing water for sprinkler systems. These are in large house, large lot situations per specs by builder.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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, stations meters are periodically checked by the Water Utility Employees. All meters are being replaced in 2005. We will begin doing an annual maintenance program where all meters are checked annually for accuracy and functionality.
