



3013 (02-02-05)

ANNUAL REPORT

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FORT ATKINSON WATER UTILITY

Utility Address: 101 N. MAIN ST.
FORT ATKINSON, WI 53538

When was utility organized? 1/1/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN WILMET

Title: CITY MANAGER

Office Address:

101 N. MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address: jwilmet@fortatkinsonwi.net

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

Name: TIM HERLITZKA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 6622

Fax Number: (608) 240 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: MARK ZASTROW

Title: CITY COUNCIL PRESIDENT

Office Address:

101 N MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (950) 563 - 7776

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: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 6622

Fax Number: (608) 240 - 8532

E-mail Address:

Date of most recent audit report: 2/3/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: TERRY SIGLINSKY

Title: UTILITY SUPERVISOR

Office Address:

101 N MAIN STREET
FORT ATKINSON, WI 53538

Telephone: (920) 563 - 7760

Fax Number: (920) 563 - 7776

E-mail Address: tsiglinsky@fortatkinsonwi.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- LAVERNE BEHRENS
 - BILL CAMPLIN
 - JOHN MIELKE
 - JIM SIMDON
 - MARK ZASTROW
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

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)	1,227,551	1,257,848	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	663,030	602,915	2
Depreciation Expense (403)	126,590	134,570	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	209,256	195,558	5
Total Operating Expenses	998,876	933,043	
Net Operating Income	228,675	324,805	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	228,675	324,805	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,406	5,297	10
Miscellaneous Nonoperating Income (421)	367,546	59,683	11
Total Other Income	370,952	64,980	
Total Income	599,627	389,785	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,616)	0	12
Other Income Deductions (426)	33,829	31,688	13
Total Miscellaneous Income Deductions	21,213	31,688	
Income Before Interest Charges	578,414	358,097	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,129	1,129	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	133,914	121,618	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	40,406	19
Total Interest Charges	135,043	82,341	
Net Income	443,371	275,756	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,293,438	2,984,125	20
Balance Transferred from Income (433)	443,371	275,756	21
Miscellaneous Credits to Surplus (434)	0	2,230,569	22
Miscellaneous Debits to Surplus--Debit (435)	0	185,452	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	11,560	11,560	25
Total Unappropriated Earned Surplus End of Year (216)	5,725,249	5,293,438	

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	1,227,551		1,227,551	1
Total (Acct. 400):	1,227,551	0	1,227,551	
Operation and Maintenance Expense (401-402):				
Derived	663,030		663,030	2
Total (Acct. 401-402):	663,030	0	663,030	
Depreciation Expense (403):				
Derived	126,590		126,590	3
Total (Acct. 403):	126,590	0	126,590	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	209,256		209,256	5
Total (Acct. 408):	209,256	0	209,256	
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:	228,675	0	228,675	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	3,406	0	3,406 11
Total (Acct. 419):	3,406	0	3,406
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		367,546	367,546 12
NONE	0	0	0 13
Total (Acct. 421):	0	367,546	367,546
TOTAL OTHER INCOME:	3,406	367,546	370,952

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,616)		(12,616) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,616)	0	(12,616)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		33,829	33,829 16
NONE	0	0	0 17
Total (Acct. 426):	0	33,829	33,829
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,616)	33,829	21,213

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,129		1,129 19
Total (Acct. 428):	1,129	0	1,129
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	133,914		133,914 21
Total (Acct. 430):	133,914	0	133,914

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	135,043	0	135,043
NET INCOME:	109,654	333,717	443,371
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,034,874	2,258,564	5,293,438 24
Total (Acct. 216):	3,034,874	2,258,564	5,293,438
Balance Transferred from Income (433):			
Derived	109,654	333,717	443,371 25
Total (Acct. 433):	109,654	333,717	443,371
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATION TO CITY FUNDS	11,560	0	11,560 29
Total (Acct. 439)--Debit:	11,560	0	11,560
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,132,968	2,592,281	5,725,249

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					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,227,551	0	0	0	1,227,551	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,227,551	0	0	0	1,227,551	

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	243,207		243,207	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,460		11,460	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	980		980	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	255,647	0	255,647	

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	6.7	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)	11,077,422	10,743,310	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,914,549	2,224,791	2
Net Utility Plant	9,162,873	8,518,519	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,162,873	8,518,519	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	118,948	118,948	8
Special Funds (125-128)	247,485	349,491	9
Total Other Property and Investments	366,433	468,439	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	45,740	96,299	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	113,250	122,735	15
Other Accounts Receivable (143)	7,447	2,419	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,030	7,697	18
Materials and Supplies (151-163)	35,163	35,857	19
Prepayments (165)	6,217	5,910	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	220,847	270,917	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,321	21,450	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	20,321	21,450	
Total Assets and Other Debits	9,770,474	9,279,325	

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)	303,391	303,391	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,725,249	5,293,438	28
Total Proprietary Capital	6,028,640	5,596,829	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	3,103,804	3,256,161	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,103,804	3,256,161	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	63,680	27,371	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	188,600	176,634	36
Interest Accrued (237)	52,295	67,014	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	61,820	123,640	41
Total Current and Accrued Liabilities	366,395	394,659	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	239,712	0	44
Total Deferred Credits	239,712	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	31,923	31,676	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	31,923	31,676	
Total Liabilities and Other Credits	9,770,474	9,279,325	

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	10,743,310	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)	8,154,694	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,920,125	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)	2,603				9
Total Utility Plant	11,077,422	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)	1,596,705	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	317,844	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	1,914,549	0	0	0	
Net Utility Plant	9,162,873	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)	1,940,775				1,940,775	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	126,590				126,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,861				12,861	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	836				836	10
Other credits (specify):						11
TRANSPORTATION CLEARING	10,762				10,762	12
					0	13
					0	14
					0	15
Total credits	151,049	0	0	0	151,049	16
Debits during year						17
Book cost of plant retired	233,298				233,298	18
Cost of removal	9,493				9,493	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	252,328				252,328	
					0	
					0	23
					0	24
Total debits	495,119	0	0	0	495,119	25
Balance end of year (111.1)	1,596,705	0	0	0	1,596,705	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)	284,016				284,016	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	33,829				33,829	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	33,829	0	0	0	33,829	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	317,845	0	0	0	317,845	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	35,163	35,857
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	35,163	35,857

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2003 G.O. DEBT	1,129	428	20,321	1
Total			<u><u>20,321</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	303,391	1
Changes during year (explain):		2
Balance end of year	<u>303,391</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)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

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)					
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	395,375	1
2001 G.O. DEBT	05/01/2001	05/01/2008	4.59%	171,429	2
2003 G.O. DEBT	05/01/2003	02/01/2023	3.95%	1,770,000	3
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	767,000	4
Total for Account 223				<u>3,103,804</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	176,634	1
Accruals:		
Charged water department expense	209,256	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
TAX EQUIVALENT CHARGED TO SEWER	4,397	5
Total Accruals and other credits	213,653	
Taxes paid during year:		
County, state and local taxes	176,623	6
Social Security taxes	23,623	7
PSC Remainder Assessment	1,441	8
Other (explain):		
NONE		9
Total payments and other debits	201,687	
Balance end of year	188,600	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2003 ADVANCE	40,406	66,435	80,331	26,510	2
1997 Advance	16,921	39,702	40,556	16,067	3
1999 ADVANCE	8,052	18,240	18,874	7,418	4
2001 ADVANCE	1,635	9,537	8,872	2,300	5
Subtotal	67,014	133,914	148,633	52,295	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	67,014	133,914	148,633	52,295	

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	118,948	2
Total (Acct. 124):	118,948	
Sinking Funds (125):		
REDEMPTION ACCOUNT	220,265	3
Total (Acct. 125):	220,265	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	3,288	4
Total (Acct. 126):	3,288	
Other Special Funds (128):		
CONSTRUCTION	23,932	5
Total (Acct. 128):	23,932	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	113,250	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	113,250	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ITEMS BILLED TO CUSTOMERS	7,447	15
Total (Acct. 143):	7,447	

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)
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	13,030	16
Total (Acct. 145):	13,030	
Prepayments (165):		
PREPAID ITEMS	6,217	17
Total (Acct. 165):	6,217	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	239,712	24
NONE		25
Total (Acct. 253):	239,712	

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)	7,794,425	0	0	0	7,794,425	1	
Materials and Supplies	35,510	0	0	0	35,510	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (111.1)	1,768,740	0	0	0	1,768,740	4	
Customer Advances for Construction					0	5	
Regulatory Liability	119,856	0	0	0	119,856	6	
					0	7	
Average Net Rate Base	5,941,339	0	0	0	5,941,339		
Net Operating Income	228,675	0	0	0	228,675	8	
Net Operating Income as a percent of Average Net Rate Base	3.85%	N/A	N/A	N/A	3.85%		

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	252,328	0	0	0	252,328	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	12,616				12,616	4
Other (specify):						
NONE					0	5
Balance End of Year	239,712	0	0	0	239,712	

FINANCIAL SECTION FOOTNOTES

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

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

Account 145 balance consists of various operating items owed from the City.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
Fort Atkinson Water Utility

We have compiled the accompanying Annual Report to the Public Service Commission of the Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson as of December 31, 2004 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin
February 3, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,212,172	1,240,596	1
Total Sales of Water	1,212,172	1,240,596	
Other Operating Revenues			
Forfeited Discounts (470)	5,810	5,758	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,569	11,494	6
Total Other Operating Revenues	15,379	17,252	
Total Operating Revenues	1,227,551	1,257,848	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,581	2,210	7
Pumping Expenses (620-633)	146,850	140,188	8
Water Treatment Expenses (640-652)	21,167	23,259	9
Transmission and Distribution Expenses (660-678)	203,448	175,025	10
Customer Accounts Expenses (901-905)	37,510	35,775	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	251,474	226,458	13
Total Operation and Maintenance Expenses	663,030	602,915	
Other Operating Expenses			
Depreciation Expense (403)	126,590	134,570	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	209,256	195,558	16
Total Other Operating Expenses	335,846	330,128	
Total Operating Expenses	998,876	933,043	
NET OPERATING INCOME	228,675	324,805	

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	338	1,458	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	338	1,458	
Metered Sales to General Customers (461)				
Residential	3,910	224,483	499,736	4
Commercial	460	114,772	167,684	5
Industrial	31	248,076	236,283	6
Total Metered Sales to General Customers (461)	4,401	587,331	903,703	
Private Fire Protection Service (462)	42		30,189	7
Public Fire Protection Service (463)	1		258,954	8
Other Sales to Public Authorities (464)	30	10,299	17,868	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,476	597,968	1,212,172	

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)	258,954	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)	258,954	
Forfeited Discounts (470):		
Customer late payment charges	5,810	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,810	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,569	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,569	

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)		0	1
Operation Labor and Expenses (601)	2,391	1,925	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	190	285	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	2,581	2,210	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	28,902	27,407	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	81,601	84,000	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	619	107	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	16,291	14,956	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	19,437	13,718	25
Total Pumping Expenses	146,850	140,188	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	14,501	15,161	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)		0	28
Miscellaneous Expenses (643)	3,107	3,883	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	3,559	4,215	33
Total Water Treatment Expenses	21,167	23,259	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	84,621	69,930	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	19,267	23,338	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	16,267	4,860	43
Maintenance of Transmission and Distribution Mains (673)	54,843	51,634	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	8,156	8,447	46
Maintenance of Meters (676)	8,451	7,876	47
Maintenance of Hydrants (677)	11,843	8,940	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	203,448	175,025	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	6,471	6,433	51
Customer Records and Collection Expenses (903)	19,328	18,398	52
Uncollectible Accounts (904)		0	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)	11,711	10,944	54
Total Customer Accounts Expenses	37,510	35,775	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	59,288	67,159	56
Office Supplies and Expenses (921)	5,490	4,753	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	19,420	10,612	59
Property Insurance (924)	4,573	4,422	60
Injuries and Damages (925)	9,392	6,729	61
Employee Pensions and Benefits (926)	110,621	92,305	62
Regulatory Commission Expenses (928)	0	60	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	38,308	35,952	65
Rents (931)		0	66
Maintenance of General Plant (932)	4,382	4,466	67
Total Administrative and General Expenses	251,474	226,458	
Total Operation and Maintenance Expenses	663,030	602,915	

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		188,589	176,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,397	4,494	2
Net property tax equivalent		184,192	172,140	
Social Security		23,623	22,009	3
PSC Remainder Assessment		1,441	1,409	4
Other (specify): NONE			0	5
Total tax expense		209,256	195,558	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241500				3
County tax rate	mills		5.322400				4
Local tax rate	mills		9.081400				5
School tax rate	mills		11.765700				6
Voc. school tax rate	mills		1.584600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.995600				10
Less: state credit	mills		1.611700				11
Net tax rate	mills		26.383900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.081400				14
Combined School Tax Rate	mills		13.350300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.431700				17
Total Tax Rate	mills		27.995600				18
Ratio of Local and School Tax to Total	dec.		0.801258				19
Total tax net of state credit	mills		26.383900				20
Net Local and School Tax Rate	mills		21.140312				21
Utility Plant, Jan. 1	\$	10,743,310	10,743,310				22
Materials & Supplies	\$	35,857	35,857				23
Subtotal	\$	10,779,167	10,779,167				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,779,167	10,779,167				26
Assessment Ratio	dec.		0.827600				27
Assessed Value	\$	8,920,839	8,920,839				28
Net Local & School Rate	mills		21.140312				29
Tax Equiv. Computed for Current Year	\$	188,589	188,589				30
Tax Equivalent per 1994 PSC Report	\$	119,509					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	188,589					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)	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)	33,106		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)	159,505		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	192,611	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,055		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,694		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
Total Pumping Plant	530,984	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	71,098		23
Total Water Treatment Plant	71,098	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			33,106	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)			159,505	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	192,611	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,055	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,694	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
Total Pumping Plant	0	0	530,984	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			71,098	23
Total Water Treatment Plant	0	0	71,098	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	946,611		26
Transmission and Distribution Mains (343)	3,447,357	518,735	27
Fire Mains (344)	0		28
Services (345)	435,798	116,735	29
Meters (346)	502,639	29,740	30
Hydrants (348)	598,027	160,511	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,930,432	825,721	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	326,491		34
Office Furniture and Equipment (391)	5,488		35
Computer Equipment (391.1)	23,650		36
Transportation Equipment (392)	151,945		37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	48,353		39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,522		42
SCADA Equipment (397.1)	124,237	128,115	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	709,031	128,115	
Total utility plant in service directly assignable	7,434,156	953,836	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,434,156	953,836	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			946,611 26
Transmission and Distribution Mains (343)	95,932		3,870,160 27
Fire Mains (344)			0 28
Services (345)	2,350		550,183 29
Meters (346)	12,245		520,134 30
Hydrants (348)	5,300		753,238 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	115,827	0	6,640,326
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			326,491 34
Office Furniture and Equipment (391)			5,488 35
Computer Equipment (391.1)			23,650 36
Transportation Equipment (392)			151,945 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)			48,353 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,522 42
SCADA Equipment (397.1)	117,471		134,881 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	117,471	0	719,675
Total utility plant in service directly assignable	233,298	0	8,154,694
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	233,298	0	8,154,694

**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)	1,734,415	358,156	27
Fire Mains (344)	0		28
Services (345)	588,328	3,285	29
Meters (346)	0		30
Hydrants (348)	229,836	6,105	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,552,579	367,546	
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	2,552,579	367,546	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,552,579	367,546	

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)			2,092,571 27
Fire Mains (344)			0 28
Services (345)			591,613 29
Meters (346)			0 30
Hydrants (348)			235,941 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,920,125
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,920,125
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,920,125

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)	73,717	2.94%	4,689	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	73,717		4,689	
PUMPING PLANT				
Structures and Improvements (321)	62,296	2.44%	4,637	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	205,237	4.42%	14,661	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	6,403	4.29%	396	15
Total Pumping Plant	273,936		19,694	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	32,873	5.00%	3,555	17
Total Water Treatment Plant	32,873		3,555	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	254,010	1.87%	17,702	19
Transmission and Distribution Mains (343)	373,348	0.93%	34,026	20
Fire Mains (344)	0			21
Services (345)	192,523	2.09%	10,304	22
Meters (346)	209,651	5.03%	25,723	23
Hydrants (348)	89,622	1.59%	10,743	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					78,406	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	78,406	
321					66,933	8
322					0	9
323					0	10
324					0	11
325					219,898	12
326					0	13
327					0	14
328					6,799	15
	0	0	0	0	293,630	
331					0	16
332					36,428	17
	0	0	0	0	36,428	
341					0	18
342					271,712	19
343	95,932			(114,834)	196,608	20
344					0	21
345	2,350	5,566		(110,048)	84,863	22
346	12,245		836		223,965	23
348	5,300	3,927		(27,446)	63,692	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)	0	5.00%		25
Total Transmission and Distribution Plant	1,119,154		98,498	
GENERAL PLANT				
Structures and Improvements (390)	154,670	2.25%	7,346	26
Office Furniture and Equipment (391)	3,968	5.83%	320	27
Computer Equipment (391.1)	23,650	26.67%	0	28
Transportation Equipment (392)	86,394	3.74%	10,762	29
Stores Equipment (393)	8,925	5.83%	619	30
Tools, Shop and Garage Equipment (394)	22,152	5.83%	2,819	31
Laboratory Equipment (395)	10,291	5.83%	442	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	6,808	9.96%	1,469	34
SCADA Equipment (397.1)	124,237	9.96%	0	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0			37
Total General Plant	441,095		23,777	
Total accum. prov. directly assignable	1,940,775		150,213	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,940,775		150,213	

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					0 25
	115,827	9,493	836	(252,328)	840,840
390					162,016 26
391					4,288 27
391.1					23,650 28
392					97,156 29
393					9,544 30
394					24,971 31
395					10,733 32
396					0 33
397					8,277 34
397.1	117,471				6,766 35
398					0 36
399					0 37
	117,471	0	0	0	347,401
	233,298	9,493	836	(252,328)	1,596,705
					0 38
	233,298	9,493	836	(252,328)	1,596,705

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)	130,712	9.30%	17,795
Fire Mains (344)	0		21
Services (345)	122,273	2.09%	12,330
Meters (346)	0		23
Hydrants (348)	31,031	1.59%	3,703

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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					148,507 20
344					0 21
345					134,603 22
346					0 23
348					34,734 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	284,016		33,828
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	284,016		33,828
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	284,016		33,828

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
	0	0	0	0	317,844
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
	0	0	0	0	0
	0	0	0	0	317,844
					0 38
	0	0	0	0	317,844

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			51,607	51,607	1
February			47,819	47,819	2
March			52,803	52,803	3
April			58,528	58,528	4
May			56,250	56,250	5
June			56,183	56,183	6
July			58,248	58,248	7
August			59,358	59,358	8
September			62,855	62,855	9
October			54,046	54,046	10
November			48,357	48,357	11
December			49,570	49,570	12
Total annual pumpage	0	0	655,624	655,624	
Less: Water sold				597,968	13
Volume pumped but not sold				57,656	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,000	19
Volume pumped but unaccounted for				52,656	20
Percent of water lost				8%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,861	24
Date of maximum: 4/19/2004					25
Cause of maximum:					26
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,037	27
Date of minimum: 12/25/2004					28
Total KWH used for pumping for the year				1,099,875	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,491,840	Yes	1
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,167,840	Yes	2
DEEPWELL (GROVE ST., JONES PK)	5	1,030	15	1,530,720	Yes	3
DEEPWELL (ZAFFKE ST., CLOUTER)	6	1,015	15	1,730,880	Yes	4
DEEPWELL (JAMES WAY)	7	984	17	1,624,320	Yes	5

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	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	1
Location	37 N. WATER	37 N. WATER	37 N. WATER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	600	750	8
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	9 10
Year Installed	1972	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	14
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	18
Year Installed	1972	1980	1980	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	22 23
Year Installed	1972	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	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	JONES PARK	MAIN STATION	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
Year constructed	1977	1991	1969	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	0	13	68	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	300,000	250,000	585,000	11
Total capacity in gallons (actual)				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
Filters, type (gravity, pressure, other, none)				19
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	20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
Is a corrosion control chemical used (yes, no)?				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
Is water fluoridated (yes, no)?				25

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	SOUTH TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,236	0	0	0	1,236	1
M	D	1.500	1,279	0	0	0	1,279	2
M	D	2.000	7,817	20	370	0	7,467	3
M	D	3.000	1,452	0	0	0	1,452	4
M	D	4.000	40,380	87	810	0	39,657	5
A	D	6.000	2,074	0	87	0	1,987	6
M	D	6.000	123,097	449	3,594	0	119,952	7
A	D	8.000	0	0	0	0	0	8
M	D	8.000	103,592	1,069	2,347	0	102,314	9
P	D	8.000	1,120	0	0	0	1,120	10
A	D	10.000	325	0	0	0	325	11
M	D	10.000	19,316	22	558	0	18,780	12
A	S	12.000	1,000	0	0	0	1,000	13
M	D	12.000	13,479	4,730	0	0	18,209	14
M	D	16.000	21,116	7,572	0	0	28,688	15
P	D	18.000	0	490			490	16
Total Within Municipality			337,283	14,439	7,766	0	343,956	
Total Utility			337,283	14,439	7,766	0	343,956	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,270	14	13	0	2,271	13	1
L	0.750	249	0	36	0	213	49	2
M	1.000	1,494	48	13	0	1,529	70	3
L	1.250	2	0	0	0	2	0	4
L	1.500	2	0	0	0	2	0	5
M	1.500	133	6	5	0	134	4	6
L	2.000	9	0	0	0	9	0	7
M	2.000	107	13	6	0	114	7	8
M	3.000	4	0	0	0	4	0	9
M	4.000	27	1	0	0	28	2	10
M	6.000	18	0	1	0	17	11	11
M	8.000	24	1	0	0	25	18	12
Total Utility		4,339	83	74	0	4,348	174	

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	4,222	330	279	0	4,273	279	1
0.750	2	0	1	(1)	0	0	2
1.000	139	12	9	0	142	17	3
1.500	56	6	0	0	62	11	4
2.000	38	1	1	0	38	12	5
3.000	6	0	0	0	6	1	6
4.000	6	0	0	0	6	3	7
6.000	2	0	0	0	2	2	8
Total:	4,471	349	290	(1)	4,529	325	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,960	291	4	6	0	12	4,273	1
0.750	0	0	0	0	0	0	0	2
1.000	1	115	4	5	0	17	142	3
1.500	0	40	8	3	0	11	62	4
2.000	0	18	4	10	0	6	38	5
3.000	0	3	3	0	0	0	6	6
4.000	0	1	4	1	0	0	6	7
6.000	0	0	2	0	0	0	2	8
Total:	3,961	468	29	25	0	46	4,529	

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	454	33	21		466	2
Total Fire Hydrants	454	33	21	0	466	
Flushing Hydrants						
	51		3		48	3
Total Flushing Hydrants	51	0	3	0	48	

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: 514
 Number of distribution system valves end of year: 1,026
 Number of distribution valves operated during year: 344

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 660 - Increase due to overall salary increases (including payout of compensated absences of an employee who retired). Also, utility had more general projects during the year.

Acct 672 - Increase due to \$8,358 annual tower maintenance payment (painting and maintenance contract for south tower).

Acct 926 - Increases due to increased health insurance costs.

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.

Account 397.1 - The utility installed a new SCADA system in 2004.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 397.1 - The utility retired a SCADA system in 2004.

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 397 - the utility will not depreciate this account in the future.

If Adjustments for any account are nonzero, please explain.

Adjustments due to PSC CIAC order.

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.

Additions are financed by the utility and developers.

Water Services (Page W-22)

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

Additions are financed by the utility and developers.

Meters (Page W-23)

Explain all reported adjustments.

Adjustment made to reconcile meters to actual totals.

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

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

They were tested twice last year.
