



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET
P.O. BOX 99
HORTONVILLE, WI 54944-0099

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.

SIGNATURE PAGE

I LYNNE MISCHKER of
(Person responsible for accounts)

Village of Hortonville Water & Sewer Utilities, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2004
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Utility Address: 118 N. MILL STREET

P.O. BOX 99

HORTONVILLE, WI 54944-0099

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LYNNE MISCHKER

Title: CLERK/TREASURER

Office Address:

118 N. MILL STREET

P.O. BOX 99

HORTONVILLE, WI 54944-0099

Telephone: (920) 779 - 6011

Fax Number: (920) 779 - 6552

E-mail Address:

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

Name: KAREN KERBER

Title: PARTNER

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET

SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: ROGER RETZLAFF

Title: VILLAGE PRESIDENT

Office Address:

118 N. MILL STREET

P.O. BOX 99

HORTONVILLE, WI 54944-0099

Telephone: (920) 779 - 6555

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: KAREN KERBER

Title: PARTNER

Office Address: KERBER, ROSE & ASSOCAITES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 3/16/2005

Period covered by most recent audit: 12/31/04

Names and titles of utility management including manager or superintendent:

Name: MR. RON AUSTRENG

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

118 N. MILL STREET
P.O. BOX 99
HORTONVILLE, WI 54944-0099

Telephone: (920) 779 - 4086

Fax Number: (920) 779 - 6552

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR CRAIG DREIER, TRUSTEE
- MR ANDREW GITTER, TRUSTEE
- MR WALLACE LENZNER, TRUSTEE
- MR LOUIS MCKELLAR, TRUSTEE
- MR THOMAS OLK, TRUSTEE
- MR ROGER RETZLAFF, PRESIDENT
- MR W. GEORGE WOJCIK, TRUSTEE

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? YES

Date of Ordinance: 9/1/1948

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) | 753,276 | 724,559 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401) | 383,053 | 372,850 | 2 |
| Depreciation Expense (403) | 128,580 | 170,946 | 3 |
| Amortization Expense (404) | 0 | 0 | 4 |
| Taxes (408) | 46,568 | 46,159 | 5 |
| Total Operating Expenses | 558,201 | 589,955 | |
| Net Operating Income | 195,075 | 134,604 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 195,075 | 134,604 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Nonoperating Rental Income (418) | 0 | 0 | 8 |
| Interest and Dividend Income (419) | 44,468 | 52,801 | 9 |
| Miscellaneous Nonoperating Income (421) | 192,450 | 241,435 | 10 |
| Total Other Income | 236,918 | 294,236 | |
| Total Income | 431,993 | 428,840 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | (90,904) | 0 | 11 |
| Other Income Deductions (426) | 117,150 | 56,109 | 12 |
| Total Miscellaneous Income Deductions | 26,246 | 56,109 | |
| Income Before Interest Charges | 405,747 | 372,731 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 124,497 | 115,386 | 13 |
| Amortization of Debt Discount and Expense (428) | 15,475 | 16,444 | 14 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 15 |
| Interest on Debt to Municipality (430) | 0 | 0 | 16 |
| Other Interest Expense (431) | 0 | 0 | 17 |
| Interest Charged to Construction--Cr. (432) | 0 | 0 | 18 |
| Total Interest Charges | 139,972 | 131,830 | |
| Net Income | 265,775 | 240,901 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 2,235,028 | (926,198) | 19 |
| Balance Transferred from Income (433) | 265,775 | 240,901 | 20 |
| Miscellaneous Credits to Surplus (434) | 0 | 2,920,325 | 21 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 22 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 23 |
| Appropriations of Income to Municipal Funds--Debit (439) | 0 | 0 | 24 |
| Total Unappropriated Earned Surplus End of Year (216) | 2,500,803 | 2,235,028 | |

INCOME STATEMENT ACCOUNT DETAILS

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

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|--|----------------------------|---------------------------------|---------------------------|----|
| UTILITY OPERATING INCOME | | | | |
| Operating Revenues (400): | | | | |
| Derived | 753,276 | █ | 753,276 | 1 |
| Total (Acct. 400): | 753,276 | 0 | 753,276 | |
| Operation and Maintenance Expense (401): | | | | |
| Derived | 383,053 | █ | 383,053 | 2 |
| Total (Acct. 401): | 383,053 | 0 | 383,053 | |
| Depreciation Expense (403): | | | | |
| Derived | 128,580 | █ | 128,580 | 3 |
| Total (Acct. 403): | 128,580 | 0 | 128,580 | |
| Amortization Expense (404): | | | | |
| Derived | 0 | █ | 0 | 4 |
| Total (Acct. 404): | 0 | 0 | 0 | |
| Taxes (408): | | | | |
| Derived | 46,568 | █ | 46,568 | 5 |
| Total (Acct. 408): | 46,568 | 0 | 46,568 | |
| 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: | 195,075 | 0 | 195,075 | |
| OTHER INCOME | | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416): | | | | |
| Derived | 0 | █ | 0 | 8 |
| Total (Acct. 415-416): | 0 | 0 | 0 | |
| Nonoperating Rental Income (418): | | | | |
| NONE | 0 | █ | 0 | 9 |
| Total (Acct. 418): | 0 | 0 | 0 | |
| Interest and Dividend Income (419): | | | | |
| INTEREST ON INVESTMENTS | 16,747 | 0 | 16,747 | 10 |
| INTEREST ON ADVANCE | 27,721 | 0 | 27,721 | 11 |
| Total (Acct. 419): | 44,468 | 0 | 44,468 | |

INCOME STATEMENT ACCOUNT DETAILS

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

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) |
|---|----------------------------|---------------------------------|---------------------------|
| OTHER INCOME | | | |
| Miscellaneous Nonoperating Income (421): | | | |
| Contributed Plant - Water | [REDACTED] | 94,569 | 94,569 12 |
| Contributed Plant - Sewer | [REDACTED] | 97,881 | 97,881 13 |
| NONE | 0 | 0 | 0 14 |
| Total (Acct. 421): | 0 | 192,450 | 192,450 |
| TOTAL OTHER INCOME: | 44,468 | 192,450 | 236,918 |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425): | | | |
| Regulatory Liability (253) Amortization | (90,904) | [REDACTED] | (90,904) 15 |
| NONE | 0 | 0 | 0 16 |
| Total (Acct. 425): | (90,904) | 0 | (90,904) |
| Other Income Deductions (426): | | | |
| Depreciation Expense on Contributed Plant - Water | [REDACTED] | 22,567 | 22,567 17 |
| Depreciation Expense on Contributed Plant - Sewer | [REDACTED] | 94,583 | 94,583 18 |
| NONE | 0 | 0 | 0 19 |
| Total (Acct. 426): | 0 | 117,150 | 117,150 |
| TOTAL MISCELLANEOUS INCOME DEDUCTIONS: | (90,904) | 117,150 | 26,246 |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427): | | | |
| Derived | 124,497 | [REDACTED] | 124,497 20 |
| Total (Acct. 427): | 124,497 | 0 | 124,497 |
| Amortization of Debt Discount and Expense (428): | | | |
| 2001 REVENUE BONDS | 1,831 | [REDACTED] | 1,831 21 |
| 2002 REVENUE BONDS | 13,644 | [REDACTED] | 13,644 22 |
| Total (Acct. 428): | 15,475 | 0 | 15,475 |
| Amortization of Premium on Debt--Cr. (429): | | | |
| NONE | 0 | [REDACTED] | 0 23 |
| Total (Acct. 429): | 0 | 0 | 0 |
| Interest on Debt to Municipality (430): | | | |
| Derived | 0 | [REDACTED] | 0 24 |
| 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 Miscellaneous Nonoperating Income, Account 421.

| 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 25 |
| Total (Acct. 431): | 0 | 0 | 0 |
| Interest Charged to Construction--Cr. (432): | | | |
| NONE | 0 | | 0 26 |
| Total (Acct. 432): | 0 | 0 | 0 |
| TOTAL INTEREST CHARGES: | 139,972 | 0 | 139,972 |
| NET INCOME: | 190,475 | 75,300 | 265,775 |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216): | | | |
| Derived | (870,623) | 3,105,651 | 2,235,028 27 |
| Total (Acct. 216): | (870,623) | 3,105,651 | 2,235,028 |
| Balance Transferred from Income (433): | | | |
| Derived | 190,475 | 75,300 | 265,775 28 |
| Total (Acct. 433): | 190,475 | 75,300 | 265,775 |
| Miscellaneous Credits to Surplus (434): | | | |
| NONE | 0 | 0 | 0 29 |
| Total (Acct. 434): | 0 | 0 | 0 |
| Miscellaneous Debits to Surplus--Debit (435): | | | |
| NONE | 0 | 0 | 0 30 |
| Total (Acct. 435)--Debit: | 0 | 0 | 0 |
| Appropriations of Surplus--Debit (436): | | | |
| Detail appropriations to (from) account 215 | | | 0 31 |
| Total (Acct. 436)--Debit: | 0 | 0 | 0 |
| UNAPPROPRIATED EARNED SURPLUS (END OF YEAR): | (680,148) | 3,180,951 | 2,500,803 |

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): | | | | | | |
| NONE | | | | | 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 | 359,233 | 0 | 394,043 | 0 | 753,276 | 1 |
| Less: interdepartmental sales | 1,051 | | 0 | 0 | 1,051 | 2 |
| Less: interdepartmental rents | | | | | 0 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 566 | | | | 566 | 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: NONE | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 357,616 | 0 | 394,043 | 0 | 751,659 | |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|-------------------------------|---------------------------------|----|
| UTILITY PLANT | | | |
| Utility Plant (100) | 11,064,119 | 10,770,510 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110) | 4,110,472 | 5,687,828 | 2 |
| Net Utility Plant | 6,953,647 | 5,082,682 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 0 | 0 | 3 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0 | 0 | 4 |
| Net Nonutility Property | 0 | 0 | |
| Investment in Municipality (123) | 524,624 | 530,069 | 5 |
| Other Investments (124) | 0 | 0 | 6 |
| Special Funds (125) | 856,606 | 970,000 | 7 |
| Total Other Property and Investments | 1,381,230 | 1,500,069 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 3,465 | 4,678 | 8 |
| Temporary Cash Investments (132) | 410,537 | 268,307 | 9 |
| Notes Receivable (141) | 0 | 0 | 10 |
| Customer Accounts Receivable (142) | 161,847 | 151,242 | 11 |
| Other Accounts Receivable (143) | 0 | 0 | 12 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 13 |
| Receivables from Municipality (145) | 94,954 | 90,527 | 14 |
| Materials and Supplies (150) | 5,478 | 5,977 | 15 |
| Prepayments (165) | 0 | 0 | 16 |
| Other Current and Accrued Assets (170) | | 8,219 | 17 |
| Total Current and Accrued Assets | 676,281 | 528,950 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 53,843 | 69,319 | 18 |
| Extraordinary Property Losses (182) | 0 | 0 | 19 |
| Other Deferred Debits (183) | 0 | 0 | 20 |
| Total Deferred Debits | 53,843 | 69,319 | |
| Total Assets and Other Debits | 9,065,001 | 7,181,020 | |

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) | 2,175,378 | 2,175,378 | 21 |
| Appropriated Earned Surplus (215) | | | 22 |
| Unappropriated Earned Surplus (216) | 2,500,803 | 2,235,028 | 23 |
| Total Proprietary Capital | 4,676,181 | 4,410,406 | |
| LONG-TERM DEBT | | | |
| Bonds (221) | 2,470,000 | 2,585,000 | 24 |
| Advances from Municipality (223) | 0 | 0 | 25 |
| Other long-Term Debt (224) | 0 | 0 | 26 |
| Total Long-Term Debt | 2,470,000 | 2,585,000 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 27 |
| Accounts Payable (232) | 32,496 | 9,213 | 28 |
| Payables to Municipality (233) | 65,768 | 50,035 | 29 |
| Customer Deposits (235) | 0 | 0 | 30 |
| Taxes Accrued (236) | 36,293 | 66,194 | 31 |
| Interest Accrued (237) | 40,581 | 41,958 | 32 |
| Other Current and Accrued Liabilities (238) | | 1,714 | 33 |
| Total Current and Accrued Liabilities | 175,138 | 169,114 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 34 |
| Customer Advances for Construction (252) | | | 35 |
| Other Deferred Credits (253) | 1,743,682 | 16,500 | 36 |
| Total Deferred Credits | 1,743,682 | 16,500 | |
| OPERATING RESERVES | | | |
| Miscellaneous Operating Reserves (265) | | | 37 |
| Total Operating Reserves | 0 | 0 | |
| Total Liabilities and Other Credits | 9,065,001 | 7,181,020 | |

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 | 3,541,235 | 7,229,275 | 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 (100.1) | 2,386,945 | 3,516,365 | 0 | 0 | 2 |
| Utility Plant in Service - Contributed Plant (100.2) | 1,255,977 | 3,904,832 | 0 | 0 | 3 |
| Utility Plant Purchased or Sold (391) | | | | | 4 |
| Utility Plant in Process of Reclassification (392) | | | | | 5 |
| Utility Plant Leased to Others (393) | | | | | 6 |
| Property Held for Future Use (394) | | | | | 7 |
| Construction Work in Progress (395) | | | | | 8 |
| Utility Plant Acquisition Adjustments (396) | | | | | 9 |
| Other Utility Plant Adjustments (397) | | | | | 10 |
| Total Utility Plant | 3,642,922 | 7,421,197 | 0 | 0 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1) | 449,772 | 1,669,355 | 0 | 0 | 11 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2) | 190,174 | 1,801,171 | 0 | 0 | 12 |
| Total Accumulated Provision | 639,946 | 3,470,526 | 0 | 0 | |
| Net Utility Plant | 3,002,976 | 3,950,671 | 0 | 0 | |

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

| Particulars (a) | Water (b) | Sewer (c) | (d) | (e) | Total (f) | |
|--------------------------------------|----------------|------------------|----------|----------|------------------|-----------|
| Balance first of year (110.1) | 562,492 | 3,251,141 | | | 3,813,633 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 43,319 | 85,261 | | | 128,580 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 681 | (681) | | | 0 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | | | | | 0 | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | 0 | 12 |
| | | | | | 0 | 13 |
| | | | | | 0 | 14 |
| | | | | | 0 | 15 |
| Total credits | 44,000 | 84,580 | 0 | 0 | 128,580 | 16 |
| Debits during year | | | | | | 17 |
| Book cost of plant retired | 0 | 5,000 | | | 5,000 | 18 |
| Cost of removal | | | | | 0 | 19 |
| Other debits (specify): | | | | | | 20 |
| Est Reg Liab(253): Docket 05-US-10€ | 156,720 | 1,661,366 | | | 1,818,086 | 21 |
| | | | | | 0 | 22 |
| | | | | | 0 | 23 |
| | | | | | 0 | 24 |
| Total debits | 156,720 | 1,666,366 | 0 | 0 | 1,823,086 | 25 |
| Balance end of year (110.1) | 449,772 | 1,669,355 | 0 | 0 | 2,119,127 | 26 |
| Composite Depreciation Rate? | Yes | Yes | | | | 27 |
| If yes, what is the rate? | 1.86% | 2.45% | | | | 28 |

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

| Particulars (a) | Water (b) | Sewer (c) | (d) | (e) | Total (f) | |
|--------------------------------------|----------------|------------------|----------|----------|------------------|-----------|
| Balance first of year (110.1) | 167,607 | 1,706,588 | | | 1,874,195 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (426) | 22,567 | 94,583 | | | 117,150 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | | | | | 0 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | | | | | 0 | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | 0 | 12 |
| | | | | | 0 | 13 |
| | | | | | 0 | 14 |
| | | | | | 0 | 15 |
| Total credits | 22,567 | 94,583 | 0 | 0 | 117,150 | 16 |
| Debits during year | | | | | | 17 |
| Book cost of plant retired | 0 | 0 | | | 0 | 18 |
| Cost of removal | | | | | 0 | 19 |
| Other debits (specify): | | | | | | 20 |
| | | | | | 0 | 21 |
| | | | | | 0 | 22 |
| | | | | | 0 | 23 |
| | | | | | 0 | 24 |
| Total debits | 0 | 0 | 0 | 0 | 0 | 25 |
| Balance end of year (110.1) | 190,174 | 1,801,171 | 0 | 0 | 1,991,345 | 26 |
| Composite Depreciation Rate? | No | No | | | | 27 |
| If yes, what is the rate? | | | | | | 28 |

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|--|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant | 0 | | | 0 | 1 |
| Other (specify): | | | | | |
| NONE | 0 | | | 0 | 2 |
| Total Nonutility Property (121) | 0 | 0 | 0 | 0 | |
| Less accum. prov. depr. & amort. (122) | 0 | | | 0 | 3 |
| Net Nonutility Property | 0 | 0 | 0 | 0 | |

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

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

MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) |
|-------------------------------|-------------------|---------------------|---------------------|--------------|-----------------------------|-----------------------------|
| Electric Utility | | | | | | |
| Fuel for generation | | | | | 0 | 0 |
| Other | | | | | 0 | 0 |
| Total Electric Utility | | | | | 0 | 0 |

| Account | Total End of Year | Amount Prior Year |
|-------------------------------------|----------------------|----------------------|
| Electric utility total | 0 | 0 |
| Water utility | 5,478 | 5,977 |
| Sewer utility | | 0 |
| Gas utility | | 0 |
| Merchandise | | 0 |
| Other materials & supplies | | 0 |
| Total Materials and Supplies | 5,478 | 5,977 |

**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) | | | | |
| 1993 MORTGAGE REVENUE BONDS | 9,975 | 428 | 19,863 | 1 |
| 2001 MORTGAGE REVENUE BONDS | 1,831 | 428 | 21,690 | 2 |
| 2002 MORTGAGE REVENUE BONDS | 3,670 | 428 | 12,290 | 3 |
| Total | | | 53,843 | |
| Unamortized premium on debt (251) | | | | |
| NONE | | | | 4 |
| Total | | | 0 | |

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

| Particulars (a) | Amount (b) | |
|---------------------------------------|-------------------------|---|
| Balance first of year | 2,175,378 | 1 |
| Changes during year (explain): | | |
| NONE | | 2 |
| Balance end of year | <u><u>2,175,378</u></u> | |

BONDS (ACCT. 221)

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

| Description of Issue (a) | Date of Issue (b) | Final Maturity Date (c) | Interest Rate (d) | Principal Amount End of Year (e) | |
|-----------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|----------|
| Mortgage Revenue Bonds | 12/31/1982 | 09/01/2021 | 5.00% | 490,000 | 1 |
| MORTGAGE REVENUE BOND | 04/01/2001 | 09/01/2021 | 4.85% | 1,445,000 | 2 |
| Mortgage Revenue Refunding Bonds | 07/02/2002 | 09/01/2010 | 2.50% | 535,000 | 3 |
| Total Bonds (Account 221): | | | | 2,470,000 | |

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) |
|--|------------------------------|------------------------------------|------------------------------|---|
|--|------------------------------|------------------------------------|------------------------------|---|

NONE

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|---------------|---|
| Balance first of year | 66,194 | 1 |
| Accruals: | | |
| Charged water department expense | 5,698 | 2 |
| Charged electric department expense | | 3 |
| Charged sewer department expense | 10,579 | 4 |
| Other (explain): | | |
| NONE | | 5 |
| Total Accruals and other credits | 16,277 | |
| Taxes paid during year: | | |
| County, state and local taxes | 32,708 | 6 |
| Social Security taxes | 12,591 | 7 |
| PSC Remainder Assessment | 879 | 8 |
| Other (explain): | | |
| NONE | | 9 |
| Total payments and other debits | 46,178 | |
| Balance end of year | 36,293 | |

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) | | | | | |
| Mortgage Revenue Bonds/1982B | 8,500 | 25,167 | 25,500 | 8,167 | 1 |
| MORTGAGE REVENUE BONDS/2001 | 25,537 | 76,368 | 76,611 | 25,294 | 2 |
| Mortgage Revenue Refunding Bonds/1993 | 0 | | | 0 | 3 |
| MORTGAGE REVENUE REFUNDING BONDS/2002 | 7,921 | 22,962 | 23,763 | 7,120 | 4 |
| Subtotal | 41,958 | 124,497 | 125,874 | 40,581 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 5 |
| Subtotal | 0 | 0 | 0 | 0 | |
| 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 | 41,958 | 124,497 | 125,874 | 40,581 | |

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): | | |
| ADVANCE TO TIF DISTRICT | 524,624 | 1 |
| Total (Acct. 123): | 524,624 | |
| Other Investments (124): | | |
| NONE | | 2 |
| Total (Acct. 124): | 0 | |
| Special Funds (125): | | |
| REVENUE BOND RESERVE FUND | 159,105 | 3 |
| DNR SEWER REPLACEMENT FUND | 341,988 | 4 |
| SPECIAL REDEMPTION FUND - 1982B FUND | 68,996 | 5 |
| SPECIAL REDEMPTION FUND - 1993 BONDS | 117,982 | 6 |
| SEWER DEPRECIATION FUND | 120,113 | 7 |
| SEWER DEBT RETIREMENT FUND | 48,422 | 8 |
| Total (Acct. 125): | 856,606 | |
| Notes Receivable (141): | | |
| NONE | | 9 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 77,483 | 10 |
| Electric | | 11 |
| Sewer (Regulated) | 84,319 | 12 |
| Other (specify): | | |
| OTHER ACCOUNTS RECEIVABLE | 45 | 13 |
| Total (Acct. 142): | 161,847 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | | 14 |
| Merchandising, jobbing and contract work | | 15 |
| Other (specify): | | |
| NONE | | 16 |
| Total (Acct. 143): | 0 | |
| Receivables from Municipality (145): | | |
| CUSTOMER ACCOUNTS RECEIVABLE ON TAX ROLLS | 79,392 | 17 |
| SPECIAL ASSESSMENT RECEIVABLE | 6,381 | 18 |
| INTEREST RECEIVABLE FROM TIF ON ADVANCE | 9,181 | 19 |
| Total (Acct. 145): | 94,954 | |

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) | |
|--|-------------------------------|----|
| Prepayments (165): | | |
| NONE | 0 | 20 |
| Total (Acct. 165): | 0 | |
| Extraordinary Property Losses (182): | | |
| NONE | 0 | 21 |
| Total (Acct. 182): | 0 | |
| Other Deferred Debits (183): | | |
| NONE | 0 | 22 |
| Total (Acct. 183): | 0 | |
| Payables to Municipality (233): | | |
| REIMBURSEMENTS DUE FOR EXPENDITURES INCURRED ON UTILITY'S BEHALF | 65,768 | 23 |
| Total (Acct. 233): | 65,768 | |
| Other Deferred Credits (253): | | |
| Regulatory Liability | 1,727,182 | 24 |
| UNEARNED RENT OF WATER TOWER FOR COMMUNICATION ANTENNAE | 16,500 | 25 |
| Total (Acct. 253): | 1,743,682 | |

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 (100.1) | 2,378,776 | 0 | 3,464,717 | 0 | 5,843,493 | 1 |
| Materials and Supplies | 5,727 | 0 | 0 | 0 | 5,727 | 2 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation (110.1) | 506,132 | 0 | 2,460,248 | 0 | 2,966,380 | 4 |
| Customer Advances for Construction | | | | | 0 | 5 |
| Regulatory Liability | 74,442 | 0 | 789,149 | 0 | 863,591 | 6 |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 1,803,929 | 0 | 215,320 | 0 | 2,019,249 | |
| Net Operating Income | 103,050 | 0 | 92,025 | 0 | 195,075 | 8 |
| Net Operating Income as a percent of Average Net Rate Base | 5.71% | N/A | 42.74% | N/A | 9.66% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

| Industry (a) | FTE (b) | |
|-----------------|------------|---|
| Water | 2.6 | 1 |
| Electric | | 2 |
| Gas | | 3 |
| Sewer | 1.4 | 4 |

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

| Particulars (a) | Water (b) | Electric (c) | Sewer (d) | Gas (e) | Total (f) | |
|---------------------------------------|----------------|-----------------|------------------|------------|------------------|---|
| Balance First of Year | | | | | 0 | 1 |
| Add credits during year: | | | | | | |
| Establish Regulatory Liability 1/1/04 | 156,720 | 0 | 1,661,366 | 0 | 1,818,086 | 2 |
| Other (specify): NONE | | | | | 0 | 3 |
| Deduct charges: | | | | | | |
| Miscellaneous Amortization (425) | 7,836 | | 83,068 | | 90,904 | 4 |
| Other (specify): NONE | | | | | 0 | 5 |
| Balance End of Year | 148,884 | 0 | 1,578,298 | 0 | 1,727,182 | |

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

RECEIVABLES FROM MUNICIPALITY (145) - Customer Accounts Receivable contains two years worth of delinquent utilities placed on the tax roll
- Special Assessment Receivable is a new account in 2004

PAYABLES TO MUNICIPALITY (233) - INCREASE IN AMOUNT OF INVOICES PAID BY THE VILLAGE ON BEHALF OF UTLITY DUE TO THE IMPROVEMENTS RELATED TO SUBDIVISION EXPANSION.

Signature Page (Page ii)

General footnotes

Accountants' Compilation Report

Members of the Board
Village of Hortonville Water and Sewer Utilities
Hortonville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Hortonville Water and Sewer Utilities, an enterprise fund of the Village of Hortonville, as of December 31, 2004 and 2003, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

KERBER, ROSE AND ASSOCIATES, S.C.

Shawano, Wisconsin
March 30, 2005

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|------------------|------------------|---|
| Operating Revenues | | | |
| Sales of Water | | | |
| Sales of Water (460-467) | 314,926 | 307,294 | 1 |
| Total Sales of Water | 314,926 | 307,294 | |
| Other Operating Revenues | | | |
| Forfeited Discounts (470) | 845 | 1,436 | 2 |
| Other Water Revenues (474) | 43,462 | 37,487 | 3 |
| Total Other Operating Revenues | 44,307 | 38,923 | |
| Total Operating Revenues | 359,233 | 346,217 | |
| Operation and Maintenance Expenses | | | |
| Plant Operation and Maintenance Expenses (600-660) | 108,119 | 67,816 | 4 |
| General Operating Expenses (680-690) | 66,289 | 63,833 | 5 |
| Total Operation and Maintenance Expenses | 174,408 | 131,649 | |
| Other Operating Expenses | | | |
| Depreciation Expense (403) | 43,319 | 50,722 | 6 |
| Amortization Expense (404) | 0 | 0 | 7 |
| Taxes (408) | 38,456 | 37,600 | 8 |
| Total Other Operating Expenses | 81,775 | 88,322 | |
| Total Operating Expenses | 256,183 | 219,971 | |
| NET OPERATING INCOME | 103,050 | 126,246 | |

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 | 904 | 38,141 | 148,826 | 4 |
| Commercial | 88 | 7,702 | 22,258 | 5 |
| Industrial | 23 | 2,668 | 8,095 | 6 |
| Total Metered Sales to General Customers (461) | 1,015 | 48,511 | 179,179 | |
| Private Fire Protection Service (462) | | | | 7 |
| Public Fire Protection Service (463) | 1 | | 123,673 | 8 |
| Other Sales to Public Authorities (464) | 27 | 3,312 | 11,023 | 9 |
| Sales to Irrigation Customers (465) | | | | 10 |
| Sales for Resale (466) | | 0 | 0 | 11 |
| Interdepartmental Sales (467) | 1 | 101 | 1,051 | 12 |
| Total Sales of Water | 1,044 | 51,924 | 314,926 | |

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) | 123,673 | 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) | 123,673 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 845 | 5 |
| Other (specify): NONE | | 6 |
| Total Forfeited Discounts (470) | 845 | |
| Other Water Revenues (474): | | |
| Return on net investment in meters charged to sewer department | 566 | 7 |
| Other (specify): MISCELLANEOUS | 1,654 | 8 |
| RENT OF WATER TOWER FOR COMMUNICATIONS ANTENNAE | 41,242 | 9 |
| Total Other Water Revenues (474) | 43,462 | |

WATER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----|
| PLANT OPERATION AND MAINTENANCE EXPENSES | | | |
| Salaries and Wages (600) | 38,223 | 23,583 | 1 |
| Purchased Water (610) | 0 | 0 | 2 |
| Fuel or Power Purchased for Pumping (620) | 10,577 | 9,995 | 3 |
| Chemicals (630) | 18,859 | 17,849 | 4 |
| Supplies and Expenses (640) | 6,933 | 6,113 | 5 |
| Repairs of Water Plant (650) | 32,012 | 8,916 | 6 |
| Transportation Expenses (660) | 1,515 | 1,360 | 7 |
| Total Plant Operation and Maintenance Expenses | 108,119 | 67,816 | |
| GENERAL OPERATING EXPENSES | | | |
| Administrative and General Salaries (680) | 32,421 | 31,194 | 8 |
| Office Supplies and Expenses (681) | 5,032 | 6,211 | 9 |
| Outside Services Employed (682) | 8,431 | 9,097 | 10 |
| Insurance Expense (684) | 2,789 | 3,986 | 11 |
| Employees Pensions and Benefits (686) | 16,123 | 12,182 | 12 |
| Regulatory Commission Expenses (688) | 0 | 0 | 13 |
| Miscellaneous General Expenses (689) | 1,493 | 1,163 | 14 |
| Uncollectible Accounts (690) | 0 | 0 | 15 |
| Total General Operating Expenses | 66,289 | 63,833 | |
| Total Operation and Maintenance Expenses | 174,408 | 131,649 | |

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 | | 33,097 | 33,097 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 389 | 389 | 2 |
| Net property tax equivalent | | 32,708 | 32,708 | |
| Social Security | | 5,528 | 4,663 | 3 |
| PSC Remainder Assessment | | 220 | 229 | 4 |
| Other (specify): NONE | | | 0 | 5 |
| Total tax expense | | 38,456 | 37,600 | |

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 | | | Outagamie | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.264960 | | | | 3 |
| County tax rate | mills | | 5.999450 | | | | 4 |
| Local tax rate | mills | | 7.020270 | | | | 5 |
| School tax rate | mills | | 12.897680 | | | | 6 |
| Voc. school tax rate | mills | | 2.240420 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.224370 | | | | 9 |
| Total tax rate | mills | | 28.647150 | | | | 10 |
| Less: state credit | mills | | 1.665270 | | | | 11 |
| Net tax rate | mills | | 26.981880 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 7.020270 | | | | 14 |
| Combined School Tax Rate | mills | | 15.138100 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 22.158370 | | | | 17 |
| Total Tax Rate | mills | | 28.647150 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.773493 | | | | 19 |
| Total tax net of state credit | mills | | 26.981880 | | | | 20 |
| Net Local and School Tax Rate | mills | | 20.870295 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 3,541,235 | 3,541,235 | | | | 22 |
| Materials & Supplies | \$ | 5,977 | 5,977 | | | | 23 |
| Subtotal | \$ | 3,547,212 | 3,547,212 | | | | 24 |
| Less: Plant Outside Limits | \$ | 160 | 160 | | | | 25 |
| Taxable Assets | \$ | 3,547,052 | 3,547,052 | | | | 26 |
| Assessment Ratio | dec. | | 0.754800 | | | | 27 |
| Assessed Value | \$ | 2,677,315 | 2,677,315 | | | | 28 |
| Net Local & School Rate | mills | | 20.870295 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 55,876 | 55,876 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 22,794 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | \$ | 33,097 | | | | | 32 33 |
| Tax equiv. for current year (see note 6) | \$ | 33,097 | | | | | 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| 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) | 1,911 | | 4 |
| Structures and Improvements (311) | 34,191 | | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | 6 |
| Lake, River and Other Intakes (313) | 0 | | 7 |
| Wells and Springs (314) | 118,451 | | 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 | 154,553 | 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) | 32,356 | | 17 |
| Diesel Pumping Equipment (326) | 0 | | 18 |
| Hydraulic Pumping Equipment (327) | 0 | | 19 |
| Other Pumping Equipment (328) | 0 | | 20 |
| Total Pumping Plant | 32,356 | 0 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | 0 | | 21 |
| Structures and Improvements (331) | 0 | | 22 |
| Water Treatment Equipment (332) | 1,270 | | 23 |
| Total Water Treatment Plant | 1,270 | 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) | | | 1,911 | 4 |
| Structures and Improvements (311) | | | 34,191 | 5 |
| Collecting and Impounding Reservoirs (312) | | | 0 | 6 |
| Lake, River and Other Intakes (313) | | | 0 | 7 |
| Wells and Springs (314) | | | 118,451 | 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 | 154,553 | |
| 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) | | | 32,356 | 17 |
| Diesel Pumping Equipment (326) | | | 0 | 18 |
| Hydraulic Pumping Equipment (327) | | | 0 | 19 |
| Other Pumping Equipment (328) | | | 0 | 20 |
| Total Pumping Plant | 0 | 0 | 32,356 | |
| WATER TREATMENT PLANT | | | | |
| Land and Land Rights (330) | | | 0 | 21 |
| Structures and Improvements (331) | | | 0 | 22 |
| Water Treatment Equipment (332) | | | 1,270 | 23 |
| Total Water Treatment Plant | 0 | 0 | 1,270 | |

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | 11,255 | | 24 |
| Structures and Improvements (341) | 0 | | 25 |
| Distribution Reservoirs and Standpipes (342) | 406,427 | | 26 |
| Transmission and Distribution Mains (343) | 1,351,031 | | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 174,964 | | 29 |
| Meters (346) | 68,532 | 9,469 | 30 |
| Hydrants (348) | 127,166 | | 31 |
| Other Transmission and Distribution Plant (349) | 0 | | 32 |
| Total Transmission and Distribution Plant | 2,139,375 | 9,469 | |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | 0 | | 33 |
| Structures and Improvements (371) | 0 | | 34 |
| Office Furniture and Equipment (372) | 10,335 | 207 | 35 |
| Computer Equipment (372.1) | 0 | | 36 |
| Transportation Equipment (373) | 8,272 | | 37 |
| Other General Equipment (379) | 24,447 | 6,661 | 38 |
| Other Tangible Property (390) | 0 | | 39 |
| Total General Plant | 43,054 | 6,868 | |
| Total utility plant in service directly assignable | 2,370,608 | 16,337 | |
| Common Utility Plant Allocated to Water Department | 0 | | 40 |
| Total utility plant in service | 2,370,608 | 16,337 | |

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) | | | 11,255 24 |
| Structures and Improvements (341) | | | 0 25 |
| Distribution Reservoirs and Standpipes (342) | | | 406,427 26 |
| Transmission and Distribution Mains (343) | | | 1,351,031 27 |
| Fire Mains (344) | | | 0 28 |
| Services (345) | | | 174,964 29 |
| Meters (346) | | | 78,001 30 |
| Hydrants (348) | | | 127,166 31 |
| Other Transmission and Distribution Plant (349) | | | 0 32 |
| Total Transmission and Distribution Plant | 0 | 0 | 2,148,844 |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | | | 0 33 |
| Structures and Improvements (371) | | | 0 34 |
| Office Furniture and Equipment (372) | | | 10,542 35 |
| Computer Equipment (372.1) | | | 0 36 |
| Transportation Equipment (373) | | | 8,272 37 |
| Other General Equipment (379) | | | 31,108 38 |
| Other Tangible Property (390) | | | 0 39 |
| Total General Plant | 0 | 0 | 49,922 |
| Total utility plant in service directly assignable | 0 | 0 | 2,386,945 |
| Common Utility Plant Allocated to Water Department | | | 0 40 |
| Total utility plant in service | 0 | 0 | 2,386,945 |

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

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| 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) | 943,781 | 52,116 | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 135,710 | 23,333 | 29 |
| Meters (346) | 0 | | 30 |
| Hydrants (348) | 91,136 | 9,901 | 31 |
| Other Transmission and Distribution Plant (349) | 0 | | 32 |
| Total Transmission and Distribution Plant | 1,170,627 | 85,350 | |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | 0 | | 33 |
| Structures and Improvements (371) | 0 | | 34 |
| Office Furniture and Equipment (372) | 0 | | 35 |
| Computer Equipment (372.1) | 0 | | 36 |
| Transportation Equipment (373) | 0 | | 37 |
| Other General Equipment (379) | 0 | | 38 |
| Other Tangible Property (390) | 0 | | 39 |
| Total General Plant | 0 | 0 | |
| Total utility plant in service directly assignable | 1,170,627 | 85,350 | |
| Common Utility Plant Allocated to Water Department | 0 | | 40 |
| Total utility plant in service | 1,170,627 | 85,350 | |

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) | | | 995,897 27 |
| Fire Mains (344) | | | 0 28 |
| Services (345) | | | 159,043 29 |
| Meters (346) | | | 0 30 |
| Hydrants (348) | | | 101,037 31 |
| Other Transmission and Distribution Plant (349) | | | 0 32 |
| Total Transmission and Distribution Plant | 0 | 0 | 1,255,977 |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | | | 0 33 |
| Structures and Improvements (371) | | | 0 34 |
| Office Furniture and Equipment (372) | | | 0 35 |
| Computer Equipment (372.1) | | | 0 36 |
| Transportation Equipment (373) | | | 0 37 |
| Other General Equipment (379) | | | 0 38 |
| Other Tangible Property (390) | | | 0 39 |
| Total General Plant | 0 | 0 | 0 |
| Total utility plant in service directly assignable | 0 | 0 | 1,255,977 |
| Common Utility Plant Allocated to Water Department | | | 0 40 |
| Total utility plant in service | 0 | 0 | 1,255,977 |

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.

| Month (a) | Sources of Water Supply | | | Total Gallons All Methods (000's) (e) | |
|--|--|--|---|--|----|
| | Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | | |
| January | | | 5,234 | 5,234 | 1 |
| February | | | 5,016 | 5,016 | 2 |
| March | | | 5,120 | 5,120 | 3 |
| April | | | 4,876 | 4,876 | 4 |
| May | | | 5,267 | 5,267 | 5 |
| June | | | 6,272 | 6,272 | 6 |
| July | | | 6,283 | 6,283 | 7 |
| August | | | 5,400 | 5,400 | 8 |
| September | | | 7,013 | 7,013 | 9 |
| October | | | 12,230 | 12,230 | 10 |
| November | | | 7,288 | 7,288 | 11 |
| December | | | 5,250 | 5,250 | 12 |
| Total annual pumpage | 0 | 0 | 75,249 | 75,249 | |
| Less: Water sold | | | | 51,924 | 13 |
| Volume pumped but not sold | | | | 23,325 | 14 |
| Volume sold as a percent of volume pumped | | | | 69% | 15 |
| Volume used for water production, water quality and system maintenance | | | | 10,239 | 16 |
| Volume related to equipment/system malfunction | | | | 150 | 17 |
| Non-utility volume NOT included in water sales | | | | 1,500 | 18 |
| Total volume not sold but accounted for | | | | 11,889 | 19 |
| Volume pumped but unaccounted for | | | | 11,436 | 20 |
| Percent of water lost | | | | 15% | 21 |
| If more than 25%, indicate causes: | | | | | 22 |
| As system leaks are located they are repaired ASAP. The meters at the wellhouses are checked and calibrated yearly. They are found to be within 1% accuracy. | | | | | |
| If more than 25%, state what action has been taken to reduce water loss: | | | | | 23 |
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | 788 | 24 |
| Date of maximum: 11/4/2004 | | | | | 25 |
| Cause of maximum: | | | | | 26 |
| Filling water tower after maintenance project (interior clean/paint). | | | | | |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | 56 | 27 |
| Date of minimum: 6/5/2004 | | | | | 28 |
| Total KWH used for pumping for the year | | | | 117,556 | 29 |
| If water is purchased: Vendor Name: NONE | | | | | 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) | |
|-------------------------|--|----------------------------------|--|---|--|----------|
| MILLER PARK/ W. MAIN ST | WELL NO. 1 | 340 | 10 | 78,000 | Yes | 1 |
| ALONZO PARK/E. MAIN ST | WELL NO. 2 | 193 | 14 | 111,000 | Yes | 2 |

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 NO. 1 | WELL NO. 2 | 1 |
| Location | HWY 45 / MILLER PARK | 310 E. MAIN STREET | 2 |
| Purpose | P | P | 3 |
| Destination | D | D | 4 |
| Pump Manufacturer | LAYNE | GOULD | 5 |
| Year Installed | 1993 | 1994 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 280 | 300 | 8 |
| Pump Motor or Standby Engine Mfr | GENERAL ELECTRIC | GENERAL ELECTRIC | 10 |
| Year Installed | 1993 | 1994 | 11 |
| Type | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 30 | 40 | 13 |

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) |
|--|---------------|---------------|---------------|
| Identification number or name | ET #1 | | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | ET | | 3 |
| Year constructed | 1994 | | 4 |
| Primary material (earthen, steel, concrete, other) | STEEL | | 5 |
| Elevation difference in feet (See Headnote 3.) | 203 | | 6 |
| Total capacity in gallons (actual) | 300,000 | | 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.) | 0.5800 | | 12 |
| Is a corrosion control chemical used (yes, no)? | Y | | 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 | 3.000 | 425 | 0 | 0 | 0 | 425 | 1 |
| M | D | 4.000 | 396 | 0 | 0 | 0 | 396 | 2 |
| P | D | 4.000 | 11 | 0 | 0 | 0 | 11 | 3 |
| A | D | 6.000 | 7,550 | 0 | 0 | 0 | 7,550 | 4 |
| M | D | 6.000 | 12,159 | 0 | 0 | 0 | 12,159 | 5 |
| P | D | 6.000 | 1,249 | 176 | 0 | 0 | 1,425 | 6 |
| A | D | 8.000 | 2,795 | 0 | 0 | 0 | 2,795 | 7 |
| M | D | 8.000 | 2,702 | 0 | 0 | 0 | 2,702 | 8 |
| P | D | 8.000 | 31,146 | 1,635 | 0 | 0 | 32,781 | 9 |
| M | D | 10.000 | 2,842 | 0 | 0 | 0 | 2,842 | 10 |
| P | D | 10.000 | 4,779 | 0 | 0 | 0 | 4,779 | 11 |
| M | T | 12.000 | 320 | 0 | 0 | 0 | 320 | 12 |
| P | D | 12.000 | 22,858 | 0 | 0 | 0 | 22,858 | 13 |
| P | S | 12.000 | 365 | 0 | 0 | 0 | 365 | 14 |
| Total Within Municipality | | | 89,597 | 1,811 | 0 | 0 | 91,408 | |
| Total Utility | | | 89,597 | 1,811 | 0 | 0 | 91,408 | |

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 | 585 | 0 | 0 | 0 | 585 | 39 | 1 |
| M | 1.000 | 411 | 26 | 0 | 0 | 437 | 136 | 2 |
| M | 1.250 | 1 | 0 | 0 | 0 | 1 | | 3 |
| M | 1.500 | 14 | 0 | 0 | 0 | 14 | 6 | 4 |
| M | 2.000 | 9 | 1 | 0 | 0 | 10 | 2 | 5 |
| P | 2.000 | 1 | 0 | 0 | 0 | 1 | | 6 |
| M | 4.000 | 3 | 0 | 0 | 0 | 3 | | 7 |
| M | 6.000 | 1 | 0 | 0 | 0 | 1 | | 8 |
| P | 6.000 | 1 | 2 | 0 | 0 | 3 | | 9 |
| P | 8.000 | 1 | 0 | 0 | 0 | 1 | 1 | 10 |
| Total Utility | | 1,027 | 29 | 0 | 0 | 1,056 | 184 | |

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 | 975 | 96 | 12 | 0 | 1,059 | 46 | 1 |
| 1.000 | 13 | 2 | 1 | 0 | 14 | 0 | 2 |
| 1.500 | 9 | 2 | 0 | 0 | 11 | 0 | 3 |
| 2.000 | 14 | 1 | 0 | 0 | 15 | 0 | 4 |
| 3.000 | 1 | 0 | 0 | 0 | 1 | 0 | 5 |
| 4.000 | 1 | 1 | 1 | 0 | 1 | 0 | 6 |
| Total: | 1,013 | 102 | 14 | 0 | 1,101 | 46 | |

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 | 904 | 67 | 19 | 16 | 0 | 53 | 1,059 | 1 |
| 1.000 | 0 | 10 | 2 | 1 | 0 | 1 | 14 | 2 |
| 1.500 | 0 | 7 | 0 | 3 | 0 | 1 | 11 | 3 |
| 2.000 | 0 | 5 | 3 | 5 | 1 | 1 | 15 | 4 |
| 3.000 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 5 |
| 4.000 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 6 |
| Total: | 904 | 89 | 24 | 27 | 1 | 56 | 1,101 | |

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 | 1 | | | | 1 | 1 |
| Within Municipality | 159 | 5 | | | 164 | 2 |
| Total Fire Hydrants | 160 | 5 | 0 | 0 | 165 | |
| Flushing Hydrants | | | | | | |
| | 0 | | | | 0 | 3 |
| Total Flushing Hydrants | 0 | 0 | 0 | 0 | 0 | |

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

| | |
|---|-----|
| Number of hydrants operated during year: | 160 |
| Number of distribution system valves end of year: | 235 |
| Number of distribution valves operated during year: | 35 |

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

RENT OF WATER TOWER FOR COMMUNICATIONS ANTENNAE - NEW LEASE ADDED IN 2004

SPECIAL ASSESSMENT REVENUE - NEW ACCOUNT IN 2004

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 30%, but not less \$2,000, please explain.

REPAIRS OF WATER PLANT (650) - INCLUDES THE AMOUNT OF THE NEW YEARLY WATER TOWER MAINTENANCE AGREEMENT.

SALARIES AND WAGES (600) - OPERATOR RECEIVED A SALARY INCREASE IN 2004.

EMPLOYEES PENSIONS AND BENEFITS (686) - OPERATOR RECEIVED INCREASE IN THE PERCENTAGE THE UTILITY CONTRIBUTES TO HIS RETIREMENT PLAN.

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

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

IN A RESOLUTION ADOPTED DECEMBER 18, 1997, THE VILLAGE FROZE THE TAX EQUIVALENT AT THE RATE COMPUTED FROM 1996, UNTIL SUCH TIME AS THE BOARD TAKES OTHER ACTIONS.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

THE OTHER TAX RATE REPRESENTS THE LEVY IMPOSED BY THE BLACK OTTER LAKE DISTRICT.

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

If Adjustments for any account are nonzero, please explain.

RECLASSIFIED WATER TOWER MAINTENANCE CONTRACT AMOUNT.

Water Mains (Page W-17)

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

ALL 2004 ADDITIONS WERE CONTRIBUTED BY DEVELOPERS FOR WESTWIND ESTATES AND PARK "R" HEIGHTS SUBDIVISIONS.

Water Services (Page W-18)

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

ALL 2004 ADDITIONS WERE CONTRIBUTED BY DEVELOPERS FOR WESTWIND ESTATES AND PARK "R" HEIGHTS SUBDIVISIONS.

Meters (Page W-19)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

ALL 14 METERS LISTED AS RETIRED WERE EXCHANGED WITH ONES FROM INVENTORY.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

YES

SEWER OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----|
| Operating Revenues | | | |
| Sewage Operating Revenues | | | |
| Sewage Operating Revenues (621-626) | 349,118 | 335,473 | 1 |
| Total Sewage Operating Revenues | 349,118 | 335,473 | |
| Other Operating Revenues | | | |
| Forfeited Discounts (631) | 3,544 | 2,784 | 2 |
| Servicing of Customers Laterals (632) | 0 | 0 | 3 |
| Sale of Fertilizer (633) | 0 | 0 | 4 |
| Rent from Sewerage Properties (634) | 0 | 0 | 5 |
| Miscellaneous Operating Revenues (635) | 41,381 | 40,085 | 6 |
| Amortization of Construction Grants (636) | 0 | 0 | 7 |
| Total Other Operating Revenues | 44,925 | 42,869 | |
| Total Operating Revenues | 394,043 | 378,342 | |
| Operation and Maintenance Expenses | | | |
| Operation Expenses (820-829) | 93,383 | 109,672 | 8 |
| Maintenance Expenses (831-834) | 28,310 | 37,722 | 9 |
| Customer Accounting & Collection Expenses (840-843) | 11,004 | 10,452 | 10 |
| Administrative and General Expenses (850-857) | 75,948 | 83,355 | 11 |
| Total Operation and Maintenance Expenses | 208,645 | 241,201 | |
| Other Operating Expenses | | | |
| Depreciation Expense (403) | 85,261 | 120,224 | 12 |
| Amortization Expense (404) | 0 | 0 | 13 |
| Taxes (408) | 8,112 | 8,559 | 14 |
| Total Other Operating Expenses | 93,373 | 128,783 | |
| Total Operating Expenses | 302,018 | 369,984 | |
| NET OPERATING INCOME | 92,025 | 8,358 | |

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons Billed (c) | Amounts (d) | |
|---|---------------------------------|---------------------------------------|----------------|---|
| Operating Revenues | | | | |
| Sewage Operating Revenues | | | | |
| Flat Rate Service to General Customers (621) | | | | |
| Residential Revenues | | | | 1 |
| Commercial Revenues | | | | 2 |
| Industrial Revenues | | | | 3 |
| Revenues from Public Authorities | | | | 4 |
| Total Flat Rate Service to General Customers (621) | 0 | 0 | 0 | |
| Measured Service to General Customers (622) | | | | |
| Residential Revenues | 841 | 35,482 | 263,847 | 5 |
| Commercial Revenues | 87 | 7,614 | 47,765 | 6 |
| Industrial Revenues | 22 | 2,552 | 16,285 | 7 |
| Revenues from Public Authorities | 22 | 3,277 | 21,221 | 8 |
| Total Measured Service to General Customers (622) | 972 | 48,925 | 349,118 | |
| Service to Public Authorities (623) | | | | |
| Service to Other Systems (624) | | | | |
| Other Sewerage Service (625) | | | | |
| Interdepartmental Service (626) | | | | |
| Total Sewage Operating Revenues | 972 | 48,925 | 349,118 | |

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

| Type (a) | Volume Annual Gallons (000's) (b) | BOD (mg/l) (c) | SS (mg/l) (d) | Phos (mg/l) (e) |
|-------------|--|----------------------|---------------------|-----------------------|
| NONE | | | | |

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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) | |
|--|---------------|---|
| Customers Forfeited Discounts (631): | | |
| Customer late payment charges | 3,544 | 1 |
| Other (specify): | | |
| NONE | | 2 |
| Total Customers Forfeited Discounts (631) | 3,544 | |
| Servicing of Customers Laterals (632): | | |
| NONE | | 3 |
| Total Servicing of Customers Laterals (632) | 0 | |
| Sale of Fertilizer (633): | | |
| NONE | | 4 |
| Total Sale of Fertilizer (633) | 0 | |
| Rent from Sewerage Property (634): | | |
| NONE | | 5 |
| Total Rent from Sewerage Property (634) | 0 | |
| Miscellaneous Operating Revenues (635): | | |
| SANITARY BENEFIT CHARGE | 40,000 | 6 |
| PERMIT FEES | 1,381 | 7 |
| Total Miscellaneous Operating Revenues (635) | 41,381 | |
| Amortization of Construction Grants (636): | | |
| NONE | | 8 |
| Total Amortization of Construction Grants (636) | 0 | |

SEWER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----|
| OPERATION EXPENSES | | | |
| Supervision and Labor (820) | 44,762 | 48,581 | 1 |
| Power and Fuel for Pumping (821) | 29,381 | 28,649 | 2 |
| Power and Fuel for Aeration Equipment (822) | 0 | 0 | 3 |
| Chlorine (823) | 1,545 | 1,391 | 4 |
| Phosphorous Removal Chemicals (824) | 6,142 | 10,885 | 5 |
| Sludge Conditioning Chemicals (825) | 0 | 0 | 6 |
| Other Chemicals for Sewage Treatment (826) | 583 | 254 | 7 |
| Other Operating Supplies and Expenses (827) | 10,609 | 8,621 | 8 |
| Transportation Expenses (828) | 361 | 9,291 | 9 |
| Rents (829) | 0 | 2,000 | 10 |
| Total Operation Expenses | 93,383 | 109,672 | |
| MAINTENANCE EXPENSES | | | |
| Maintenance of Sewage Collection System (831) | 2,023 | 576 | 11 |
| Maintenance of Collection System Pumping Equipment (832) | 1,566 | 2,637 | 12 |
| Maintenance of Treatment and Disposal Plant Equipment (833) | 15,289 | 22,631 | 13 |
| Maintenance of General Plant Structures and Equipment (834) | 9,432 | 11,878 | 14 |
| Total Maintenance Expenses | 28,310 | 37,722 | |
| CUSTOMER ACCOUNTING & COLLECTION EXPENSES | | | |
| Billing, Collecting and Accounting (840) | 10,017 | 9,700 | 15 |
| Flat Rate Inspections (841) | 0 | 0 | 16 |
| Meter Reading (842) | 987 | 752 | 17 |
| Uncollectible Accounts (843) | 0 | 0 | 18 |
| Total Customer Accounting & Collection Expenses | 11,004 | 10,452 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Administrative and General Salaries (850) | 21,489 | 20,665 | 19 |
| Office Supplies and Expenses (851) | 4,384 | 5,509 | 20 |
| Outside Services Employed (852) | 14,248 | 21,482 | 21 |
| Insurance Expense (853) | 7,387 | 8,457 | 22 |
| Employees Pensions and Benefits (854) | 23,454 | 21,217 | 23 |

SEWER OPERATION & MAINTENANCE EXPENSES

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

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|------------------|------------------|-----------|
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Regulatory Commission Expenses (855) | 0 | 0 | 24 |
| Miscellaneous General Expenses (856) | 4,986 | 6,025 | 25 |
| Rents (857) | 0 | 0 | 26 |
| Total Administrative and General Expenses | 75,948 | 83,355 | |
| Total Operation and Maintenance Expenses | 208,645 | 241,201 | |

TAXES (ACCT. 408 - SEWER)

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) | |
|--|---|------------------|------------------|---|
| Social Security | | 7,064 | 7,636 | 1 |
| Local and School Tax Equivalent on Meters Charged by Water Department | | 389 | 389 | 2 |
| PSC Remainder Assessment | | 659 | 534 | 3 |
| Other (specify): NONE | | | 0 | 4 |
| Total tax expense | | 8,112 | 8,559 | |

SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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 | |
| COLLECTION SYSTEM | | | |
| Land and Land Rights (310) | 12,492 | | 4 |
| Structures and Improvements (311) | 13,383 | | 5 |
| Service Connections, Traps, and Accessories (312) | 212,726 | | 6 |
| Collecting Mains and Accessories (313) | 972,140 | | 7 |
| Interceptor Mains and Accessories (314) | 179,671 | | 8 |
| Force Mains (315) | 21,953 | | 9 |
| Other Collecting System Equipment (316) | 0 | | 10 |
| Total Collection System | 1,412,365 | 0 | |
| COLLECTION SYSTEM PUMPING INSTALLATIONS | | | |
| Land and Land Rights (320) | 0 | | 11 |
| Structures and Improvements (321) | 8,465 | | 12 |
| Receiving Wells (322) | 0 | | 13 |
| Electric Pumping Equipment (323) | 199,895 | | 14 |
| Other Power Pumping Equipment (324) | 0 | | 15 |
| Miscellaneous Pumping Equipment (325) | 0 | | 16 |
| Total Collection System Pumping Installations | 208,360 | 0 | |
| TREATMENT AND DISPOSAL PLANT | | | |
| Land and Land Rights (330) | 0 | | 17 |
| Structures and Improvements (331) | 630,166 | 8,128 | 18 |
| Preliminary Treatment Equipment (332) | 69,146 | 93,301 | 19 |
| Primary Treatment Equipment (333) | 121,429 | | 20 |
| Secondary Treatment Equipment (334) | 433,606 | | 21 |
| Advanced Treatment Equipment (335) | 16,865 | | 22 |
| Chlorination Equipment (336) | 15,863 | | 23 |
| Sludge Treatment and Disposal Equipment (337) | 15,253 | | 24 |
| Plant Site Piping (338) | 0 | | 25 |
| Flow Metering and Monitoring Equipment (339) | 9,478 | | 26 |

SEWER 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 | |
| COLLECTION SYSTEM | | | | |
| Land and Land Rights (310) | | | 12,492 | 4 |
| Structures and Improvements (311) | | | 13,383 | 5 |
| Service Connections, Traps, and Accessories (312) | | | 212,726 | 6 |
| Collecting Mains and Accessories (313) | | | 972,140 | 7 |
| Interceptor Mains and Accessories (314) | | | 179,671 | 8 |
| Force Mains (315) | | | 21,953 | 9 |
| Other Collecting System Equipment (316) | | | 0 | 10 |
| Total Collection System | 0 | 0 | 1,412,365 | |
| COLLECTION SYSTEM PUMPING INSTALLATIONS | | | | |
| Land and Land Rights (320) | | | 0 | 11 |
| Structures and Improvements (321) | | | 8,465 | 12 |
| Receiving Wells (322) | | | 0 | 13 |
| Electric Pumping Equipment (323) | | | 199,895 | 14 |
| Other Power Pumping Equipment (324) | | | 0 | 15 |
| Miscellaneous Pumping Equipment (325) | | | 0 | 16 |
| Total Collection System Pumping Installations | 0 | 0 | 208,360 | |
| TREATMENT AND DISPOSAL PLANT | | | | |
| Land and Land Rights (330) | | | 0 | 17 |
| Structures and Improvements (331) | | | 638,294 | 18 |
| Preliminary Treatment Equipment (332) | | | 162,447 | 19 |
| Primary Treatment Equipment (333) | | | 121,429 | 20 |
| Secondary Treatment Equipment (334) | | | 433,606 | 21 |
| Advanced Treatment Equipment (335) | | | 16,865 | 22 |
| Chlorination Equipment (336) | | | 15,863 | 23 |
| Sludge Treatment and Disposal Equipment (337) | | | 15,253 | 24 |
| Plant Site Piping (338) | | | 0 | 25 |
| Flow Metering and Monitoring Equipment (339) | | | 9,478 | 26 |

SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| TREATMENT AND DISPOSAL PLANT | | | |
| Outfall Sewer Pipes (340) | 213,389 | | 27 |
| Other Treatment and Disposal Plant Equipment (341) | 30,744 | | 28 |
| Total Treatment and Disposal Plant | 1,555,939 | 101,429 | |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | 0 | | 29 |
| Structures and Improvements (371) | 162,390 | | 30 |
| Office Furniture and Equipment (372) | 3,474 | 206 | 31 |
| Computer Equipment (372.1) | 0 | | 32 |
| Transportation Equipment (373) | 40,887 | | 33 |
| Other General Equipment (379) | 29,654 | 6,661 | 34 |
| Other Tangible Property (390) | 0 | | 35 |
| Total General Plant | 236,405 | 6,867 | |
| Total utility plant in service directly assignable | 3,413,069 | 108,296 | |
| Common Utility Plant Allocated to Sewer Department | 0 | | 36 |
| Total utility plant in service | 3,413,069 | 108,296 | |

SEWER 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) |
|---|-----------------------------------|---|-------------------------------|
| TREATMENT AND DISPOSAL PLANT | | | |
| Outfall Sewer Pipes (340) | | | 213,389 27 |
| Other Treatment and Disposal Plant Equipment (341) | 5,000 | | 25,744 28 |
| Total Treatment and Disposal Plant | 5,000 | 0 | 1,652,368 |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | | | 0 29 |
| Structures and Improvements (371) | | | 162,390 30 |
| Office Furniture and Equipment (372) | | | 3,680 31 |
| Computer Equipment (372.1) | | | 0 32 |
| Transportation Equipment (373) | | | 40,887 33 |
| Other General Equipment (379) | | | 36,315 34 |
| Other Tangible Property (390) | | | 0 35 |
| Total General Plant | 0 | 0 | 243,272 |
| Total utility plant in service directly assignable | 5,000 | 0 | 3,516,365 |
| Common Utility Plant Allocated to Sewer Department | | | 0 36 |
| Total utility plant in service | 5,000 | 0 | 3,516,365 |

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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 | |
| COLLECTION SYSTEM | | | |
| Land and Land Rights (310) | 0 | | 4 |
| Structures and Improvements (311) | 6,259 | | 5 |
| Service Connections, Traps, and Accessories (312) | 313,395 | 19,142 | 6 |
| Collecting Mains and Accessories (313) | 1,136,186 | 69,484 | 7 |
| Interceptor Mains and Accessories (314) | 68,455 | | 8 |
| Force Mains (315) | 0 | | 9 |
| Other Collecting System Equipment (316) | 0 | | 10 |
| Total Collection System | 1,524,295 | 88,626 | |
| COLLECTION SYSTEM PUMPING INSTALLATIONS | | | |
| Land and Land Rights (320) | 0 | | 11 |
| Structures and Improvements (321) | 0 | | 12 |
| Receiving Wells (322) | 0 | | 13 |
| Electric Pumping Equipment (323) | 0 | | 14 |
| Other Power Pumping Equipment (324) | 0 | | 15 |
| Miscellaneous Pumping Equipment (325) | 0 | | 16 |
| Total Collection System Pumping Installations | 0 | 0 | |
| TREATMENT AND DISPOSAL PLANT | | | |
| Land and Land Rights (330) | 0 | | 17 |
| Structures and Improvements (331) | 825,364 | | 18 |
| Preliminary Treatment Equipment (332) | 91,934 | | 19 |
| Primary Treatment Equipment (333) | 161,444 | | 20 |
| Secondary Treatment Equipment (334) | 558,327 | | 21 |
| Advanced Treatment Equipment (335) | 22,423 | | 22 |
| Chlorination Equipment (336) | 13,454 | | 23 |
| Sludge Treatment and Disposal Equipment (337) | 15,696 | | 24 |
| Plant Site Piping (338) | 0 | | 25 |
| Flow Metering and Monitoring Equipment (339) | 6,727 | | 26 |

SEWER 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 |
| COLLECTION SYSTEM | | | |
| Land and Land Rights (310) | | | 0 4 |
| Structures and Improvements (311) | | | 6,259 5 |
| Service Connections, Traps, and Accessories (312) | | | 332,537 6 |
| Collecting Mains and Accessories (313) | | | 1,205,670 7 |
| Interceptor Mains and Accessories (314) | | | 68,455 8 |
| Force Mains (315) | | | 0 9 |
| Other Collecting System Equipment (316) | | | 0 10 |
| Total Collection System | 0 | 0 | 1,612,921 |
| COLLECTION SYSTEM PUMPING INSTALLATIONS | | | |
| Land and Land Rights (320) | | | 0 11 |
| Structures and Improvements (321) | | | 0 12 |
| Receiving Wells (322) | | | 0 13 |
| Electric Pumping Equipment (323) | | | 0 14 |
| Other Power Pumping Equipment (324) | | | 0 15 |
| Miscellaneous Pumping Equipment (325) | | | 0 16 |
| Total Collection System Pumping Installations | 0 | 0 | 0 |
| TREATMENT AND DISPOSAL PLANT | | | |
| Land and Land Rights (330) | | | 0 17 |
| Structures and Improvements (331) | | | 825,364 18 |
| Preliminary Treatment Equipment (332) | | | 91,934 19 |
| Primary Treatment Equipment (333) | | | 161,444 20 |
| Secondary Treatment Equipment (334) | | | 558,327 21 |
| Advanced Treatment Equipment (335) | | | 22,423 22 |
| Chlorination Equipment (336) | | | 13,454 23 |
| Sludge Treatment and Disposal Equipment (337) | | | 15,696 24 |
| Plant Site Piping (338) | | | 0 25 |
| Flow Metering and Monitoring Equipment (339) | | | 6,727 26 |

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

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

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|----|
| TREATMENT AND DISPOSAL PLANT | | | |
| Outfall Sewer Pipes (340) | 284,769 | | 27 |
| Other Treatment and Disposal Plant Equipment (341) | 38,119 | | 28 |
| Total Treatment and Disposal Plant | 2,018,257 | 0 | |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | 0 | | 29 |
| Structures and Improvements (371) | 208,531 | | 30 |
| Office Furniture and Equipment (372) | 15,697 | | 31 |
| Computer Equipment (372.1) | 0 | | 32 |
| Transportation Equipment (373) | 49,060 | | 33 |
| Other General Equipment (379) | 366 | | 34 |
| Other Tangible Property (390) | 0 | | 35 |
| Total General Plant | 273,654 | 0 | |
| Total utility plant in service directly assignable | 3,816,206 | 88,626 | |
| Common Utility Plant Allocated to Sewer Department | 0 | | 36 |
| Total utility plant in service | 3,816,206 | 88,626 | |

SEWER 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) |
|---|-----------------------------------|---|-------------------------------|
| TREATMENT AND DISPOSAL PLANT | | | |
| Outfall Sewer Pipes (340) | | | 284,769 27 |
| Other Treatment and Disposal Plant Equipment (341) | | | 38,119 28 |
| Total Treatment and Disposal Plant | 0 | 0 | 2,018,257 |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | | | 0 29 |
| Structures and Improvements (371) | | | 208,531 30 |
| Office Furniture and Equipment (372) | | | 15,697 31 |
| Computer Equipment (372.1) | | | 0 32 |
| Transportation Equipment (373) | | | 49,060 33 |
| Other General Equipment (379) | | | 366 34 |
| Other Tangible Property (390) | | | 0 35 |
| Total General Plant | 0 | 0 | 273,654 |
| Total utility plant in service directly assignable | 0 | 0 | 3,904,832 |
| Common Utility Plant Allocated to Sewer Department | | | 0 36 |
| Total utility plant in service | 0 | 0 | 3,904,832 |

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

| 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) | |
|----------------------|---------------------------|----------------------|--------------------------|--|---|--------------------|---|---|
| Sewer | 4.000 | 559 | 28 | 0 | 0 | 587 | 150 | 1 |
| Sewer | 6.000 | 485 | 0 | 0 | 0 | 485 | 28 | 2 |
| Sewer | 8.000 | 2 | 0 | 0 | 0 | 2 | 1 | 3 |
| Total Utility | | 1,046 | 28 | 0 | 0 | 1,074 | 179 | |

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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 | | | | | | |
|------------------------------|-------------------------|-----------------------------|-------------------------------|---|-----------------------|---|
| Diameter in Inches (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | |
| 4.000 | 2,531 | 0 | 0 | 0 | 2,531 | 1 |
| 6.000 | 1,343 | 0 | 0 | 0 | 1,343 | 2 |
| 8.000 | 61,773 | 1,787 | 0 | 0 | 63,560 | 3 |
| 10.000 | 6,204 | 0 | 0 | 0 | 6,204 | 4 |
| 12.000 | 80 | 0 | 0 | 0 | 80 | 5 |
| 15.000 | 1,650 | 0 | 0 | 0 | 1,650 | 6 |
| Total Utility | 73,581 | 1,787 | 0 | 0 | 75,368 | |

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

PHOSPHORUS REMOVAL CHEMICALS (824) - FEWER CHEMICALS NEEDED IN 2004 TO MAINTAIN APPROPRIATE LEVELS.

TRANSPORTATION EXPENSES (828) - FEWER VEHICLE REPAIRS NEEDED IN 2004.

OUTSIDE SERVICES EMPLOYED (852) - FEWER PROFESSIONAL SERVICES USED IN 2004.

MAINTENANCE OF TREATMENT AND DISPOSAL PLANT EQUIPMENT (833) - FEWER REPAIRS NEEDED IN 2004.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

INSTALLATION OF A FINE SCREEN.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Additions for any Accounts exceed \$10,000, please explain.

SERVICE CONNECTIONS, TRAPS, AND ACCESSORIES (312) - SERVICES ADDED IN 2004 FOR WESTWIND ESTATES AND PARK "R" HEIGHTS SUBDIVISIONS.

COLLECTING MAINS AND ACCESSORIES (313) - MAINS ADDED IN 2004 FOR WESTWIND ESTATES AND PARK "R" HEIGHTS SUBDIVISIONS.

Sewer Services (Page S-11)

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

ALL 2004 ADDITIONS WERE CONTRIBUTED BY DEVELOPERS FOR WESTWIND ESTATES AND PARK "R" HEIGHTS SUBDIVISIONS.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

ALL 2004 ADDITIONS WERE CONTRIBUTED BY DEVELOPERS.

If Sewer Mains Additions column total is greater than zero AND Additions on both of the Sewer Utility Plant in Service schedules (Accounts 313, 314 and/or 315) are zero, please explain.

ADDITIONS RECORDED IN ACCOUNT (313) ON SEWER UTILITY PLANT IN SERVICE - PLANT FINANCED BY CONTRIBUTIONS.