



3015 (02-02-05)

ANNUAL REPORT

OF

Name: KNAPP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 86
KNAPP, WI 54749-0086

For the Year Ended: DECEMBER 31, 2004

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KNAPP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 86
KNAPP, WI 54749-0086

When was utility organized? 12/31/1998

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TERRY FEDDERLY

Title: SUPERINTENDENT

Office Address:

P.O. BOX 86
KNAPP, WI 54749-0086

Telephone: (715) 665 - 2495

Fax Number:

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: VERNA MCCLELLAND

Title: CLERK

Office Address:

P.O. BOX 86
KNAPP, WI 54749-0086

Telephone: (715) 665 - 2495

Fax Number: () -

E-mail Address:

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

Name: LARRY A CICCHESE

Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD

101 N MAIN STREET
P.O. BOX 92
RIVER FALLS, WI 54022-0092

Telephone: (715) 425 - 6179 EXT

Fax Number: (715) 425 - 1002

E-mail Address: LARRYCICCHESE@BAUMANCPA.COM

IDENTIFICATION AND OWNERSHIP

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

Name: RONALD FINDER

Title: PRESIDENT

Office Address:

VILLAGE OF KNAPP
P.O. BOX 86
KNAPP, WI 54749-0086

Telephone: (715) 665 - 2495

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

Fax Number:

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

Name: LARRY A CICCHESE

Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD

101 N MAIN STREET
P.O. BOX 92
RIVER FALLS, WI 54022-0092

Telephone: (715) 425 - 6179

Fax Number: (715) 425 - 1002

E-mail Address: LARRYCICCHESE@BAUMANCPA.COM

Date of most recent audit report: 4/14/2005

Period covered by most recent audit: DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: RONALD FINDER

Title: PRESIDENT

Office Address:

P.O. BOX 86
KNAPP, WI 54749-0086

Telephone: (715) 665 - 2495

Fax Number:

E-mail Address:

Name: TERRY FEDDERLY

Title: SUPERINTENDENT

Office Address:

VILLAGE OF KNAPP
P.O. BOX 86
KNAPP, WI 54749-0086

Telephone: (715) 665 - 2495

Fax Number: () -

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: VERNA MCCLELLAND

Title: CLERK

Office Address:

VILLAGE OF KNAPP
P.O. BOX 86
KNAPP, WI 54749-0086

Telephone: (715) 665 - 2495

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR TERRY FEDDERLY, SUPERINTENDENT
- MR RONALD FINDER, PRESIDENT
- MR ROBERT HOYTE, ASST SUPERINTENDENT
- MS VERNA MCCLELLAND, CLERK

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:

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:

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)	45,038	47,140	1
Operating Expenses:			
Operation and Maintenance Expense (401)	32,196	27,346	2
Depreciation Expense (403)	5,241	5,217	3
Amortization Expense (404)	0	0	4
Taxes (408)	871	647	5
Total Operating Expenses	38,308	33,210	
Net Operating Income	6,730	13,930	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,730	13,930	
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)	636	674	9
Miscellaneous Nonoperating Income (421)	93,912	561,641	10
Total Other Income	94,548	562,315	
Total Income	101,278	576,245	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,717)	0	11
Other Income Deductions (426)	2,438	2,438	12
Total Miscellaneous Income Deductions	(279)	2,438	
Income Before Interest Charges	101,557	573,807	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,044	15,047	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	16,044	15,047	
Net Income	85,513	558,760	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	511,304	(46,989)	19
Balance Transferred from Income (433)	85,513	558,760	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	467	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)	596,817	511,304	

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	45,038		45,038	1
Total (Acct. 400):	45,038	0	45,038	
Operation and Maintenance Expense (401):				
Derived	32,196		32,196	2
Total (Acct. 401):	32,196	0	32,196	
Depreciation Expense (403):				
Derived	5,241		5,241	3
Total (Acct. 403):	5,241	0	5,241	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	871		871	5
Total (Acct. 408):	871	0	871	
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:	6,730	0	6,730	
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	636	0	636	10
Total (Acct. 419):	636	0	636	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		400	400	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
OPERATING INCOME - SEWER	100,066	(6,554)	93,512 12
Total (Acct. 421):	100,066	(6,154)	93,912
TOTAL OTHER INCOME:	100,702	(6,154)	94,548

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(2,717)		(2,717) 13
NONE	0	0	0 14
Total (Acct. 425):	(2,717)	0	(2,717)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		2,438	2,438 15
NONE	0	0	0 16
Total (Acct. 426):	0	2,438	2,438
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,717)	2,438	(279)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	16,044		16,044 17
Total (Acct. 427):	16,044	0	16,044
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	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			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	16,044	0	16,044
NET INCOME:	94,105	(8,592)	85,513
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(54,004)	565,308	511,304 23
Total (Acct. 216):	(54,004)	565,308	511,304
Balance Transferred from Income (433):			
Derived	94,105	(8,592)	85,513 24
Total (Acct. 433):	94,105	(8,592)	85,513
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	40,101	556,716	596,817

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)
Revenues (account 415)					0 1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):					
Cost of merchandise sold					0 2
Payroll					0 3
Materials					0 4
Taxes					0 5
Other (list by major classes):					0 6
Total costs and expenses	0	0	0	0	0
Net income (or loss)	0	0	0	0	0

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	45,038	0	0	0	45,038	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	45,038	0	0	0	45,038	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	408,292	406,458	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	135,167	181,631	2
Net Utility Plant	273,125	224,827	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,418,221	1,418,221	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	183,929	177,786	4
Net Nonutility Property	1,234,292	1,240,435	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,234,292	1,240,435	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,340	83,556	8
Temporary Cash Investments (132)	15,418	15,248	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,031	6,217	11
Other Accounts Receivable (143)	15,979	16,511	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,227	3,690	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	114,995	125,222	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,622,412	1,590,484	

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)	300,768	300,768	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	596,817	511,304	23
Total Proprietary Capital	897,585	812,072	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	211,788	184,544	25
Other long-Term Debt (224)	459,005	590,740	26
Total Long-Term Debt	670,793	775,284	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	417	409	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,992	2,719	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	2,409	3,128	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	51,625	0	36
Total Deferred Credits	51,625	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,622,412	1,590,484	

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	406,458	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	300,425	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	107,867	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	408,292	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	75,949	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	59,218	0	0	0	12
Total Accumulated Provision	135,167	0	0	0	
Net Utility Plant	273,125	0	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)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	124,851				124,851	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,241				5,241	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	199				199	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	5,440	0	0	0	5,440	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	54,342				54,342	21
					0	22
					0	23
					0	24
Total debits	54,342	0	0	0	54,342	25
Balance end of year (110.1)	75,949	0	0	0	75,949	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.26%					28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	56,780				56,780	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	2,438				2,438	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	2,438	0	0	0	2,438	16
Debits during year						17
Book cost of plant retired	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)	59,218	0	0	0	59,218	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.26%					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	1,418,221			1,418,221	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,418,221	0	0	1,418,221	
Less accum. prov. depr. & amort. (122)	177,786	20,095	13,952	183,929	3
Net Nonutility Property	1,240,435	(20,095)	(13,952)	1,234,292	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel 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	2,446	2,737
Sewer utility	781	953
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,227	3,690

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	300,768	1
Changes during year (explain):		2
Balance end of year	300,768	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM VILLAGE	00/00/0000	00/00/0000	0.00%	211,788	1
Total for Account 223				211,788	
Other Long-Term Debt (224)					
Clean Water Act	12/22/1998	11/01/2017	2.64%	453,132	2
JOHN DEERE FINANCING	11/29/2001	11/29/2005	4.90%	5,873	3
PROMISSORY NOTE - BREMER BANK	09/01/2003	09/09/2005	4.15%	0	4
ADVANCE 2	03/15/1984	03/15/2004	8.75%	0	5
Total for Account 224				459,005	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
advance	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
PROMMISSORY NOTE - BREMER BANK	223	3,190	3,413	0	3
CWA Loan	2,091	12,220	12,344	1,967	4
STATE OF WI	355	84	439	0	5
JOHN DEERE LOAN	50	550	575	25	6
Subtotal	2,719	16,044	16,771	1,992	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,719	16,044	16,771	1,992	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,031	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,031	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,979	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	15,979	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	51,625 17
NONE	18
Total (Acct. 253):	51,625

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)	299,508	0	0	0	299,508	1
Materials and Supplies	2,591	0	0	0	2,591	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	100,400	0	0	0	100,400	4
Customer Advances for Construction					0	5
Regulatory Liability	25,812	0	0	0	25,812	6
					0	7
Average Net Rate Base	175,887	0	0	0	175,887	
Net Operating Income	6,730	0	0	0	6,730	8
Net Operating Income as a percent of Average Net Rate Base	3.83%	N/A	N/A	N/A	3.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.7	1
Electric		2
Gas		3
Sewer	0.8	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	54,342	0	0	0	54,342	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	2,717				2,717	4
Other (specify):						
NONE					0	5
Balance End of Year	51,625	0	0	0	51,625	

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.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	44,597	44,987	1
Total Sales of Water	44,597	44,987	
Other Operating Revenues			
Forfeited Discounts (470)	0	1,699	2
Other Water Revenues (474)	441	454	3
Total Other Operating Revenues	441	2,153	
Total Operating Revenues	45,038	47,140	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	15,113	11,571	4
General Operating Expenses (680-690)	17,083	15,775	5
Total Operation and Maintenance Expenses	32,196	27,346	
Other Operating Expenses			
Depreciation Expense (403)	5,241	5,217	6
Amortization Expense (404)	0	0	7
Taxes (408)	871	647	8
Total Other Operating Expenses	6,112	5,864	
Total Operating Expenses	38,308	33,210	
NET OPERATING INCOME	6,730	13,930	

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	180	6,223	23,054	4
Commercial	16	725	2,574	5
Industrial	2	340	900	6
Total Metered Sales to General Customers (461)	198	7,288	26,528	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		16,907	8
Other Sales to Public Authorities (464)	4	343	1,162	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	203	7,631	44,597	

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)
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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)	16,907	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)	16,907	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	441	7
Other (specify): NONE		8
Total Other Water Revenues (474)	441	

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)	7,947	6,551	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	2,807	2,435	3
Chemicals (630)	1,103	1,205	4
Supplies and Expenses (640)	2,552	1,355	5
Repairs of Water Plant (650)	704	25	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	15,113	11,571	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,445	7,114	8
Office Supplies and Expenses (681)	1,489	1,766	9
Outside Services Employed (682)	2,823	3,039	10
Insurance Expense (684)	537	427	11
Employees Pensions and Benefits (686)	3,789	3,429	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	17,083	15,775	
Total Operation and Maintenance Expenses	32,196	27,346	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		438	446	2
Net property tax equivalent		(438)	(446)	
Social Security		1,254	1,045	3
PSC Remainder Assessment		55	48	4
Other (specify): NONE			0	5
Total tax expense		871	647	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197858				3
County tax rate	mills		6.334250				4
Local tax rate	mills		4.799800				5
School tax rate	mills		19.557663				6
Voc. school tax rate	mills		1.590469				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.480040				10
Less: state credit	mills		1.181926				11
Net tax rate	mills		31.298114				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.799800				14
Combined School Tax Rate	mills		21.148132				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.947932				17
Total Tax Rate	mills		32.480040				18
Ratio of Local and School Tax to Total	dec.		0.798889				19
Total tax net of state credit	mills		31.298114				20
Net Local and School Tax Rate	mills		25.003705				21
Utility Plant, Jan. 1	\$	406,458	406,458				22
Materials & Supplies	\$	2,737	2,737				23
Subtotal	\$	409,195	409,195				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	409,195	409,195				26
Assessment Ratio	dec.		1.010833				27
Assessed Value	\$	413,628	413,628				28
Net Local & School Rate	mills		25.003705				29
Tax Equiv. Computed for Current Year	\$	10,342	10,342				30
Tax Equivalent per 1994 PSC Report	\$	10,305					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					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)	200		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)	51,778		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	51,978	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,525		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,799	1,359	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	1,816		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	82,140	1,359	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,298		23
Total Water Treatment Plant	1,298	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)			200	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)			51,778	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	51,978	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			31,525	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,158	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			1,816	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	83,499	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,298	23
Total Water Treatment Plant	0	0	1,298	

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)	6,842		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	25,408		26
Transmission and Distribution Mains (343)	40,763		27
Fire Mains (344)	0		28
Services (345)	24,475		29
Meters (346)	17,309	475	30
Hydrants (348)	29,703		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	144,500	475	
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)	18,675		38
Other Tangible Property (390)	0		39
Total General Plant	18,675	0	
Total utility plant in service directly assignable	298,591	1,834	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	298,591	1,834	

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)			6,842 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			25,408 26
Transmission and Distribution Mains (343)			40,763 27
Fire Mains (344)			0 28
Services (345)			24,475 29
Meters (346)			17,784 30
Hydrants (348)			29,703 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	144,975
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)			18,675 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	18,675
Total utility plant in service directly assignable	0	0	300,425
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	300,425

**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)	107,867		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	107,867	0	
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	107,867	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	107,867	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)
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)			107,867 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	107,867
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	107,867
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	107,867

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			722	722	1
February			668	668	2
March			704	704	3
April			722	722	4
May			682	682	5
June			695	695	6
July			828	828	7
August			645	645	8
September			734	734	9
October			728	728	10
November			1,243	1,243	11
December			677	677	12
Total annual pumpage	0	0	9,048	9,048	
Less: Water sold				7,631	13
Volume pumped but not sold				1,417	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				989	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				989	19
Volume pumped but unaccounted for				428	20
Percent of water lost				5%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				296	24
Date of maximum: 11/19/2004					25
Cause of maximum:					26
Cleaning reservoir					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8	27
Date of minimum: 11/20/2004					28
Total KWH used for pumping for the year				29,661	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP	1	245	8	100,000	Yes	1
DEEP	2	240	10	250,000	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	1	2	1
Location	WELLHOUSE 1	WELLHOUSE 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS 10 STAGE	BYRON-JACKSON	5
Year Installed	1967	1984	6
Type	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1	1	8
Pump Motor or Standby Engine Mfr	PEERLESS	BYRON-JACKSON	9
Year Installed	1967	1984	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	25	12
			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1967		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons (actual)	86,600		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	304	0	0	0	304	1
M	D	6.000	21,771	0	0	0	21,771	2
M	D	8.000	2,020	0	0	0	2,020	3
Total Within Municipality			24,095	0	0	0	24,095	
Total Utility			24,095	0	0	0	24,095	

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	213	0	0	0	213	17	1
M	2.000	3	0	0	0	3		2
Total Utility		216	0	0	0	216	17	

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	200	7	0	0	207	7	1
1.500	3	0	0	0	3	0	2
Total:	203	7	0	0	210	7	

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	183	15	2	7	0	0	207	1
1.500	0	2	0	1	0	0	3	2
Total:	183	17	2	8	0	0	210	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
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: 25

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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

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

May 11, 2004, Village Board authorized tax equivalent of zero for utility for 2003 and 2004.

Meters (Page W-19)

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

Plan to begin replacing all meters starting in 2005 as funds allow.

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)	71,730	73,201	1
Total Sewage Operating Revenues	71,730	73,201	
Other Operating Revenues			
Forfeited Discounts (631)	0	0	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	142,895	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	142,895	0	
Total Operating Revenues	214,625	73,201	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	23,808	23,016	8
Maintenance Expenses (831-834)	1,353	0	9
Customer Accounting & Collection Expenses (840-843)	11,033	8,849	10
Administrative and General Expenses (850-857)	62,219	32,164	11
Total Operation and Maintenance Expenses	98,413	64,029	
Other Operating Expenses			
Depreciation Expense (403)	13,541	12,912	12
Amortization Expense (404)		0	13
Taxes (408)	2,605	2,365	14
Total Other Operating Expenses	16,146	15,277	
Total Operating Expenses	114,559	79,306	
NET OPERATING INCOME	100,066	(6,105)	

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			0	1					
Commercial Revenues			0	2					
Industrial Revenues			0	3					
Revenues from Public Authorities			0	4					
Total Flat Rate Service to General Customers (621)	0	0	0						
Measured Service to General Customers (622)									
Residential Revenues	180	6,223	59,461	5					
Commercial Revenues	18	725	6,605	6					
Industrial Revenues	2	340	2,749	7					
Revenues from Public Authorities	4	342	2,915	8					
Total Measured Service to General Customers (622)	204	7,630	71,730						
Service to Public Authorities (623) 9									
Service to Other Systems (624) 10									
Other Sewerage Service (625) 11									
Interdepartmental Service (626) 12									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%;">Total Sewage Operating Revenues</td> <td style="width: 15%; text-align: center;">204</td> <td style="width: 20%; text-align: center;">7,630</td> <td style="width: 20%; text-align: right;">71,730</td> <td style="width: 0%;"></td> </tr> </table>					Total Sewage Operating Revenues	204	7,630	71,730	
Total Sewage Operating Revenues	204	7,630	71,730						

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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
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):		
SETTLEMENT ON SEWER PLANT LAWSUIT	142,495	6
CONTRIBUTED PLANT	400	7
Total Miscellaneous Operating Revenues (635)	142,895	
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)	19,899	17,965	1
Power and Fuel for Pumping (821)	3,635	4,202	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	274	849	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	23,808	23,016	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	520	0	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	833	0	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	1,353	0	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	11,033	8,849	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	11,033	8,849	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	511	895	20
Outside Services Employed (852)	53,402	23,331	21
Insurance Expense (853)	929	783	22
Employees Pensions and Benefits (854)	6,936	6,701	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	24
Miscellaneous General Expenses (856)	441	454 25
Rents (857)		0 26
Total Administrative and General Expenses	62,219	32,164
 Total Operation and Maintenance Expenses	98,413	64,029

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		2,168	1,919	1
Local and School Tax Equivalent on Meters Charged by Water Department		437	446	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		2,605	2,365	

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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	1,043		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	13,788		6
Collecting Mains and Accessories (313)	164,682	13,752	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	32,244		9
Other Collecting System Equipment (316)	0		10
Total Collection System	211,757	13,752	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	10,545		13
Electric Pumping Equipment (323)	6,642		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	17,187	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	6,128		17
Structures and Improvements (331)	498,233		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	141,861		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	27,692		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)			1,043	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			13,788	6
Collecting Mains and Accessories (313)	13,752		164,682	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			32,244	9
Other Collecting System Equipment (316)			0	10
Total Collection System	13,752	0	211,757	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			10,545	13
Electric Pumping Equipment (323)			6,642	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	17,187	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			6,128	17
Structures and Improvements (331)			498,233	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			141,861	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			27,692	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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	31,556		27
Other Treatment and Disposal Plant Equipment (341)	746		28
Total Treatment and Disposal Plant	706,216	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	18,228		34
Other Tangible Property (390)	0		35
Total General Plant	18,228	0	
Total utility plant in service directly assignable	953,388	13,752	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	953,388	13,752	

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)			31,556 27
Other Treatment and Disposal Plant Equipment (341)			746 28
Total Treatment and Disposal Plant	0	0	706,216
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			18,228 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	18,228
Total utility plant in service directly assignable	13,752	0	953,388
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	13,752	0	953,388

**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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
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)	464,833		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		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)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
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)			464,833 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	464,833	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	464,833	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	464,833	0	

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)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	464,833
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	464,833
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	464,833

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	212	0	0	0	212	20	1
Sewer	6.000	4	0	0	0	4	0	2
Total Utility		216	0	0	0	216	20	

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)	
6.000	10,432	0	0	0	10,432	1
8.000	21,533	0	0	0	21,533	2
12.000	110	0	0	0	110	3
Total Utility	32,075	0	0	0	32,075	

SEWER OPERATING SECTION FOOTNOTES

NONE