



3013 (02-02-05)

ANNUAL REPORT

OF

Name: MONROE MUNICIPAL WATER UTILITY

Principal Office: 1065 5TH AVE
MONROE, WI 53566

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: MONROE MUNICIPAL WATER UTILITY

Utility Address: 1065 5TH AVE
MONROE, WI 53566

When was utility organized? 1/1/1888

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JAMIE GOULD

Title: WATER UTILITY ACCOUNTING MANAGER

Office Address:

1065 5TH AVE
MONROE, WI 53566

Telephone: (608) 329 - 2483

Fax Number: (608) 329 - 2488

E-mail Address: jgould@cityofmonroe.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR KEITH INGWELL

Title: PRESIDENT

Office Address:

1409 17TH STREET
MONROE, WI 53566

Telephone: (608) 328 - 9415

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: MR TERRENCE T DRONE

Title: SENIOR ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

Date of most recent audit report: 6/2/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L KENNISON

Title: OPERATION SUPERVISOR / UTILITY MANAGER

Office Address:
1065 5TH AVE
MONROE, WI 53566

Telephone: (608) 329 - 2485

Fax Number: (608) 329 - 2488

E-mail Address: mkennison@cityofmonroe.org

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- MR PAUL HANNES, ALDERPERSON
- MR KEITH E INGWELL, PRESIDENT / ALDERPERSON
- MR TODD R JENSON, VICE PRESIDENT / ALDERPERSON
- MRS KATE MARESCH, ALDERPERSON
- MR MIKE D TEASDALE, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,242,775	1,231,524	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	634,254	663,762	2
Depreciation Expense (403)	175,405	172,333	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	222,227	225,576	5
Total Operating Expenses	1,031,886	1,061,671	
Net Operating Income	210,889	169,853	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	210,889	169,853	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	925	1,454	7
Income from Nonutility Operations (417)	39	(154)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,974	20,939	10
Miscellaneous Nonoperating Income (421)	0	103,954	11
Total Other Income	27,938	126,193	
Total Income	238,827	296,046	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,370)	0	12
Other Income Deductions (426)	25,282	24,329	13
Total Miscellaneous Income Deductions	7,912	24,329	
Income Before Interest Charges	230,915	271,717	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	136,521	145,728	14
Amortization of Debt Discount and Expense (428)	6,000	6,000	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	142,521	151,728	
Net Income	88,394	119,989	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,884,850	2,117,630	20
Balance Transferred from Income (433)	88,394	119,989	21
Miscellaneous Credits to Surplus (434)	226,926	1,892,599	22
Miscellaneous Debits to Surplus--Debit (435)	715	15,953	23
Appropriations of Surplus--Debit (436)	123,861	229,415	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,075,594	3,884,850	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,242,775		1,242,775	1
Total (Acct. 400):	1,242,775	0	1,242,775	
Operation and Maintenance Expense (401-402):				
Derived	634,254		634,254	2
Total (Acct. 401-402):	634,254	0	634,254	
Depreciation Expense (403):				
Derived	175,405		175,405	3
Total (Acct. 403):	175,405	0	175,405	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	222,227		222,227	5
Total (Acct. 408):	222,227	0	222,227	
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:	210,889	0	210,889	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	925		925	8
Total (Acct. 415-416):	925	0	925	
Income from Nonutility Operations (417):				
INCOME AND EXPENSE ON PRIVATE WELLS	39		39	9
Total (Acct. 417):	39	0	39	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	26,974	0	26,974 11
Total (Acct. 419):	26,974	0	26,974
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	0	0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	27,938	0	27,938
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(17,370)	[REDACTED]	(17,370) 14
NONE	0	0	0 15
Total (Acct. 425):	(17,370)	0	(17,370)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	25,282	25,282 16
NONE	0	0	0 17
Total (Acct. 426):	0	25,282	25,282
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,370)	25,282	7,912
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	136,521	[REDACTED]	136,521 18
Total (Acct. 427):	136,521	0	136,521
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF BOND DISCOUNT	6,000	[REDACTED]	6,000 19
Total (Acct. 428):	6,000	0	6,000
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	142,521	0	142,521
NET INCOME:	113,676	(25,282)	88,394
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,119,991	1,764,859	3,884,850 24
Total (Acct. 216):	2,119,991	1,764,859	3,884,850
Balance Transferred from Income (433):			
Derived	113,676	(25,282)	88,394 25
Total (Acct. 433):	113,676	(25,282)	88,394
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX EQUIVALENT WAIVED; HYDRANT ADJUSTMENT TO CONTRIBUTED ASSETS	205,592	0	205,592 26
ADJUSTMENT TO CONTRIBUTED ASSETS	0	21,334	21,334 27
Total (Acct. 434):	205,592	21,334	226,926
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENT TO HYDRANTS	0	715	715 28
Total (Acct. 435)--Debit:	0	715	715
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	123,861		123,861 29
Total (Acct. 436)--Debit:	123,861	0	123,861
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,315,398	1,760,196	4,075,594

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,177				1,177	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	252				252	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	252	0	0	0	252	
Net income (or loss)	925	0	0	0	925	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,242,775	0	0	0	1,242,775	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,242,775	0	0	0	1,242,775	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	229,089	36,315	265,404	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	252		252	6
Other nonutility expenses			0	7
Water utility plant accounts	3,186		3,186	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	36,315	(36,315)	0	18
All other accounts			0	19
Total Payroll	268,842	0	268,842	

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	7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,955,842	9,759,754	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,000,275	3,159,330	2
Net Utility Plant	6,955,567	6,600,424	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	6,955,567	6,600,424	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,573,855	1,449,994	9
Total Other Property and Investments	1,573,855	1,449,994	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	90,592	146,483	10
Special Deposits (132-134)	103,008	114,365	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	319,683	295,141	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	29,162	20,845	18
Materials and Supplies (151-163)	39,807	39,829	19
Prepayments (165)	1,727	1,570	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	583,979	618,233	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,177	54,178	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	48,177	54,178	
Total Assets and Other Debits	9,161,578	8,722,829	

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)	546,247	525,964	26
Appropriated Earned Surplus (215)	1,396,355	1,294,909	27
Unappropriated Earned Surplus (216)	4,075,594	3,884,850	28
Total Proprietary Capital	6,018,196	5,705,723	
LONG-TERM DEBT			
Bonds (221-222)	2,690,000	2,900,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,690,000	2,900,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	29,437	15,333	33
Payables to Municipality (233)	11,466	18,206	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	10,557	11,382	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	71,885	72,185	41
Total Current and Accrued Liabilities	123,345	117,106	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	330,037	0	44
Total Deferred Credits	330,037	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,161,578	8,722,829	

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	9,759,754	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,719,556	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,114,030	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	122,256				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	9,955,842	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,602,974	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	397,301	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,000,275	0	0	0	
Net Utility Plant	6,955,567	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,787,595				2,787,595	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	175,405				175,405	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,975				9,975	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,107				3,107	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	188,487	0	0	0	188,487	16
Debits during year						17
Book cost of plant retired	23,089				23,089	18
Cost of removal	1,014				1,014	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	347,407				347,407	
Prior year adjustment	1,598				1,598	
					0	23
					0	24
Total debits	373,108	0	0	0	373,108	25
Balance end of year (111.1)	2,602,974	0	0	0	2,602,974	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	371,735				371,735	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	25,282				25,282	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Prior year adjustment	284				284	12
					0	13
					0	14
					0	15
Total credits	25,566	0	0	0	25,566	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	397,301	0	0	0	397,301	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	39,807	39,829	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	39,807	39,829	

**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 REVENUE REFUNDING BONDS	1,618	428	4,718	1
2001 REVENUE REFUNDING BONDS	4,382	428	43,459	2
Total			48,177	
Unamortized premium on debt (251)				
NONE				3
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	525,964	1
Changes during year (explain):		
17TH STREET EXTENSION	20,283	2
Balance end of year	<u>546,247</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Revenue Refunding Bonds Series 1	10/01/1993	12/01/2007	4.00%	495,000	1
Water System Revenue Refunding Bonds Series 1	06/01/2001	12/01/2014	4.50%	2,195,000	2
Total Bonds (Account 221):				2,690,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,690,000

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	230,547	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	230,547	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	17,943	7
PSC Remainder Assessment	1,798	8
Other (explain):		
PROPERTY TAX EQUIVALENT WAIVED BY CITY	210,806	9
Total payments and other debits	230,547	
Balance end of year	0	

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 Refunding Bonds dated 10/1/93	2,690	31,868	32,465	2,093	1
MORTGAGE REVENUE REFUNDING BONDS DATED 6/1/01	8,692	104,653	104,881	8,464	2
Subtotal	11,382	136,521	137,346	10,557	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	11,382	136,521	137,346	10,557	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
BONDS	442,346	3
Total (Acct. 125):	442,346	
Depreciation Fund (126):		
DEPRECIATION	1,131,509	4
Total (Acct. 126):	1,131,509	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
TEMPORARY CASH INVESTMENTS	103,008	7
Total (Acct. 134):	103,008	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	318,566	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
INVENTORY SALES	1,117	12
Total (Acct. 142):	319,683	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE	0	15
Total (Acct. 143):	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)
Receivables from Municipality (145):		
OFFICE SUPPLIES, LABOR, SHARED METER CHARGES	29,162	16
Total (Acct. 145):	29,162	
Prepayments (165):		
PROPERTY INSURANCE	1,727	17
Total (Acct. 165):	1,727	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
BENEFITS, OFFICE SUPPLIES	11,466	23
Total (Acct. 233):	11,466	
Other Deferred Credits (253):		
Regulatory Liability	330,037	24
NONE	0	25
Total (Acct. 253):	330,037	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,652,987	0	0	0	7,652,987	1
Materials and Supplies	39,818	0	0	0	39,818	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,696,083	0	0	0	2,696,083	4
Customer Advances for Construction					0	5
Regulatory Liability	165,018	0	0	0	165,018	6
					0	7
Average Net Rate Base	4,831,704	0	0	0	4,831,704	
Net Operating Income	210,889	0	0	0	210,889	8
Net Operating Income as a percent of Average Net Rate Base	4.36%	N/A	N/A	N/A	4.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	347,407	0	0	0	347,407	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	17,370				17,370	4
Other (specify): NONE					0	5
Balance End of Year	330,037	0	0	0	330,037	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Acct 434: The City of Monroe waived the 2004 Property Tax Equivalent for the fifth year.

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

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

Acct. 145 The year end balance is high because in 2004 the Utility purchased new billing software. At year end, the other departments still owed the Utility for their portions of the billing software. The Sewer Department owed also the Utility for their shared meter cost.

Acct. 233 The year end balance is higher than \$10,000 because as of December 31, 2004 the Utility owed the City for the December 2004 employee benefits, postage, gas, and street patches.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,223,503	1,209,847	1
Total Sales of Water	1,223,503	1,209,847	
Other Operating Revenues			
Forfeited Discounts (470)	2,746	2,028	2
Miscellaneous Service Revenues (471)	2,538	2,195	3
Rents from Water Property (472)	4,275	7,765	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,713	9,689	6
Total Other Operating Revenues	19,272	21,677	
Total Operating Revenues	1,242,775	1,231,524	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	18	1,237	7
Pumping Expenses (620-633)	194,170	177,761	8
Water Treatment Expenses (640-652)	21,572	20,259	9
Transmission and Distribution Expenses (660-678)	97,686	162,870	10
Customer Accounts Expenses (901-905)	21,110	17,762	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	299,698	283,873	13
Total Operation and Maintenance Expenses	634,254	663,762	
Other Operating Expenses			
Depreciation Expense (403)	175,405	172,333	14
Amortization Expense (404-407)		0	15
Taxes (408)	222,227	225,576	16
Total Other Operating Expenses	397,632	397,909	
Total Operating Expenses	1,031,886	1,061,671	
NET OPERATING INCOME	210,889	169,853	

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	3,695	185,887	440,290	4
Commercial	582	146,511	250,232	5
Industrial	29	172,406	212,953	6
Total Metered Sales to General Customers (461)	4,306	504,804	903,475	
Private Fire Protection Service (462)	1		32,432	7
Public Fire Protection Service (463)	1		262,006	8
Other Sales to Public Authorities (464)	49	11,644	25,590	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,357	516,448	1,223,503	

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)	262,006	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)	262,006	
Forfeited Discounts (470):		
Customer late payment charges	2,746	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,746	
Miscellaneous Service Revenues (471):		
WATER TURN ON CHARGES	2,538	7
Total Miscellaneous Service Revenues (471)	2,538	
Rents from Water Property (472):		
EQUIPMENT RENTAL & APARTMENT RENT	4,275	8
Total Rents from Water Property (472)	4,275	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,691	10
Other (specify): MISCELLANEOUS CHARGES FOR SERVICE	22	11
Total Other Water Revenues (474)	9,713	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	18	1,227	1
Operation Labor and Expenses (601)		10	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	18	1,237	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		111	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	151,100	143,707	17
Pumping Labor and Expenses (624)	15,334	14,143	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	6,228	3,160	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	30	1,282	22
Maintenance of Structures and Improvements (631)	12,162	7,521	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	9,316	7,837	25
Total Pumping Expenses	194,170	177,761	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	12	801	26
Chemicals (641)	11,230	9,423	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	8,367	7,874	28
Miscellaneous Expenses (643)		107	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	12	681	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,951	1,373	33
Total Water Treatment Expenses	21,572	20,259	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	30	2,213	34
Storage Facilities Expenses (661)	1,290	873	35
Transmission and Distribution Lines Expenses (662)	7,739	6,542	36
Meter Expenses (663)	7,828	8,990	37
Customer Installations Expenses (664)	603	944	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	30	2,476	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,039	2,218	43
Maintenance of Transmission and Distribution Mains (673)	41,500	96,893	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	19,092	27,947	46
Maintenance of Meters (676)	3,605	4,046	47
Maintenance of Hydrants (677)	12,341	5,921	48
Maintenance of Miscellaneous Plant (678)	589	3,807	49
Total Transmission and Distribution Expenses	97,686	162,870	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	4,463	4,700	51
Customer Records and Collection Expenses (903)	16,647	13,062	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	21,110	17,762	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	76,102	58,554	56
Office Supplies and Expenses (921)	17,853	18,422	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	46,547	46,700	59
Property Insurance (924)	28,127	23,972	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	89,943	78,184	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	26,057	34,022	65
Rents (931)		0	66
Maintenance of General Plant (932)	15,069	24,019	67
Total Administrative and General Expenses	299,698	283,873	
Total Operation and Maintenance Expenses	634,254	663,762	

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		210,806	216,595	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,320	9,230	2
Net property tax equivalent		202,486	207,365	
Social Security		17,943	16,834	3
PSC Remainder Assessment		1,798	1,377	4
Other (specify): NONE			0	5
Total tax expense		222,227	225,576	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216009				3
County tax rate	mills		5.176835				4
Local tax rate	mills		10.353400				5
School tax rate	mills		12.822879				6
Voc. school tax rate	mills		1.890974				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.460097				10
Less: state credit	mills		1.765632				11
Net tax rate	mills		28.694465				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.353400				14
Combined School Tax Rate	mills		14.713853				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.067253				17
Total Tax Rate	mills		30.460097				18
Ratio of Local and School Tax to Total	dec.		0.822954				19
Total tax net of state credit	mills		28.694465				20
Net Local and School Tax Rate	mills		23.614219				21
Utility Plant, Jan. 1	\$	9,759,754	9,759,754				22
Materials & Supplies	\$	39,829	39,829				23
Subtotal	\$	9,799,583	9,799,583				24
Less: Plant Outside Limits	\$	147,695	147,695				25
Taxable Assets	\$	9,651,888	9,651,888				26
Assessment Ratio	dec.		0.924907				27
Assessed Value	\$	8,927,099	8,927,099				28
Net Local & School Rate	mills		23.614219				29
Tax Equiv. Computed for Current Year	\$	210,806	210,806				30
Tax Equivalent per 1994 PSC Report	\$	131,335					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	210,806					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,030		4
Structures and Improvements (311)	15,502		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	317,845		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	342,377	0	
PUMPING PLANT			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	845,621	8,527	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	721,841	103,376	17
Diesel Pumping Equipment (326)	22,987		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,420	901	20
Total Pumping Plant	1,600,394	112,804	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	16,252		22
Water Treatment Equipment (332)	29,931		23
Total Water Treatment Plant	46,183	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)			9,030	4
Structures and Improvements (311)			15,502	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			317,845	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	342,377	
PUMPING PLANT				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)	1,500		852,648	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			825,217	17
Diesel Pumping Equipment (326)			22,987	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,321	20
Total Pumping Plant	1,500	0	1,711,698	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			16,252	22
Water Treatment Equipment (332)			29,931	23
Total Water Treatment Plant	0	0	46,183	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,179		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	824,079		26
Transmission and Distribution Mains (343)	3,022,743	15,580	27
Fire Mains (344)	0		28
Services (345)	160,725	4,696	29
Meters (346)	402,691	3,055	30
Hydrants (348)	488,295	25,595	31
Other Transmission and Distribution Plant (349)	1,015		32
Total Transmission and Distribution Plant	4,916,727	48,926	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	246,838	9,929	34
Office Furniture and Equipment (391)	19,393		35
Computer Equipment (391.1)	28,039	14,935	36
Transportation Equipment (392)	112,116	26,985	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,304	3,010	39
Laboratory Equipment (395)	4,020		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	29,639	633	42
SCADA Equipment (397.1)	211,389	1,955	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	680,738	57,447	
Total utility plant in service directly assignable	7,586,419	219,177	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,586,419	219,177	

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)			17,179 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			824,079 26
Transmission and Distribution Mains (343)		(49,264)	2,989,059 27
Fire Mains (344)			0 28
Services (345)	800	(13,687)	150,934 29
Meters (346)	621		405,125 30
Hydrants (348)	522		513,368 31
Other Transmission and Distribution Plant (349)			1,015 32
Total Transmission and Distribution Plant	1,943	(62,951)	4,900,759
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	800		255,967 34
Office Furniture and Equipment (391)	178		19,215 35
Computer Equipment (391.1)	6,094		36,880 36
Transportation Equipment (392)	12,480		126,621 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	94		32,220 39
Laboratory Equipment (395)			4,020 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			30,272 42
SCADA Equipment (397.1)			213,344 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	19,646	0	718,539
Total utility plant in service directly assignable	23,089	(62,951)	7,719,556
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,089	(62,951)	7,719,556

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,528,416		27
Fire Mains (344)	0		28
Services (345)	416,496	7,270	29
Meters (346)	1,840		30
Hydrants (348)	97,057		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,043,809	7,270	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,043,809	7,270	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,043,809	7,270	

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)		49,264	1,577,680 27
Fire Mains (344)			0 28
Services (345)		13,687	437,453 29
Meters (346)			1,840 30
Hydrants (348)			97,057 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	62,951	2,114,030
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	62,951	2,114,030
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	62,951	2,114,030

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	6,543	2.67%	415	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	212,399	2.94%	9,344	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	218,942		9,759	
PUMPING PLANT				
Structures and Improvements (321)	416,972	2.44%	20,719	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	490,925	4.42%	34,190	12
Diesel Pumping Equipment (326)	22,739	4.29%	248	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,856	4.29%	209	15
Total Pumping Plant	934,492		55,366	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,091	2.50%	407	16
Water Treatment Equipment (332)	13,329	6.00%	1,796	17
Total Water Treatment Plant	16,420		2,203	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	170,247	1.87%	15,410	19
Transmission and Distribution Mains (343)	726,650	0.93%	27,725	20
Fire Mains (344)	0			21
Services (345)	137,057	2.09%	3,114	22
Meters (346)	161,769	5.03%	19,950	23
Hydrants (348)	121,983	1.59%	7,963	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					6,958	1
312					0	2
313					0	3
314					221,743	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	228,701	
321	1,500				436,191	8
322					0	9
323					0	10
324					0	11
325					525,115	12
326					22,987	13
327					0	14
328					4,065	15
	1,500	0	0	0	988,358	
331					3,498	16
332					15,125	17
	0	0	0	0	18,623	
341					0	18
342					185,657	19
343				(207,430)	546,945	20
344					0	21
345	800	1,014		(100,392)	37,965	22
346	621		456	(48,163)	133,391	23
348	522			6,890	136,314	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	1,015	5.00%		25
Total Transmission and Distribution Plant	1,318,721		74,162	
GENERAL PLANT				
Structures and Improvements (390)	20,335	2.25%	5,657	26
Office Furniture and Equipment (391)	9,339	5.83%	1,125	27
Computer Equipment (391.1)	27,143	26.67%	326	28
Transportation Equipment (392)	61,430	10.50%	12,534	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	7,477	5.83%	1,793	31
Laboratory Equipment (395)	2,191	5.83%	234	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	16,869	9.17%	2,747	34
SCADA Equipment (397.1)	154,236	9.17%	19,474	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	299,020		43,890	
Total accum. prov. directly assignable	2,787,595		185,380	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,787,595		185,380	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					1,015 25
	1,943	1,014	456	(349,095)	1,041,287
390	800			90	25,282 26
391	178				10,286 27
391.1	6,094				21,375 28
392	12,480		2,651		64,135 29
393					0 30
394	94				9,176 31
395					2,425 32
396					0 33
397					19,616 34
397.1					173,710 35
398					0 36
399					0 37
	19,646	0	2,651	90	326,005
	23,089	1,014	3,107	(349,005)	2,602,974
					0 38
	23,089	1,014	3,107	(349,005)	2,602,974

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	250,607	0.93%	14,672
Fire Mains (344)	0		21
Services (345)	108,770	2.09%	9,067
Meters (346)	1,840	5.03%	23
Hydrants (348)	10,518	1.59%	1,543

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				319	265,598 20
344					0 21
345				215	118,052 22
346					1,840 23
348				(250)	11,811 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	371,735		25,282
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	371,735		25,282
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	371,735		25,282

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	284	397,301
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	284	397,301
					0 38
	0	0	0	284	397,301

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			53,430	53,430	1
February			51,132	51,132	2
March			52,192	52,192	3
April			54,147	54,147	4
May			57,283	57,283	5
June			57,129	57,129	6
July			60,790	60,790	7
August			59,752	59,752	8
September			57,293	57,293	9
October			56,565	56,565	10
November			54,026	54,026	11
December			54,121	54,121	12
Total annual pumpage	0	0	667,860	667,860	
Less: Water sold				516,448	13
Volume pumped but not sold				151,412	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				29,800	16
Volume related to equipment/system malfunction				17,815	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				47,615	19
Volume pumped but unaccounted for				103,797	20
Percent of water lost				16%	21
If more than 15%, indicate causes:					22
Undetected leaks in System such as joint leaks, service leaks, broken main's that have yet to surface or be found by leak locators.					
If more than 15%, state what action has been taken to reduce water loss:					23
Have broken city up into 4 sections and are having a leak detection company do 1 section per year					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,389	24
Date of maximum: 10/6/2004					25
Cause of maximum:					26
Very hot and unseasonally dry.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,230	27
Date of minimum: 1/25/2004					28
Total KWH used for pumping for the year				2,004,716	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)	
1065 5TH AVENUE	#3	1,300	10	1,903,288	Yes	1
1417 7TH AVENUE	#4	1,688	12	1,382,400	Yes	2
4 STREET & 18TH AVENUE	#5	1,530	12	1,323,287	Yes	3
30 STREET & 14TH AVENUE	#6	1,766	15	2,335,890	Yes	4
6TH STREET & 32ND AVENUE	#7	1,792	15	1,708,219	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N / A	BF 900 12300783	BF 901 / 12300783	1
Location	BOOSTER STATION	WELL #3	WELL # 4	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	LAYNE	5
Year Installed	1996	1987	1994	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	850	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1996	1987	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783	BF 904 / 12300783	14
Location	WELL # 5	WELL # 6	WELL # 7	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1949	1971	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,150	1,150	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1949	1971	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	200	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 4 RESERVOIR	# 6 RESERVOIR	# 7 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1939	1971	1978	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	15	16	10	6
Total capacity in gallons (actual)	100,000	100,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000	1.7000	2.3000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1949	1996	1949	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	17	110	110	6
Total capacity in gallons (actual)	100,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SOUTH TOWER	WELL # 3 RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1914	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110	20		6
Total capacity in gallons (actual)	137,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	2.000	547	0	0	0	547	1
M	D	4.000	37,399	0	0	0	37,399	2
M	S	4.000	119	0	0	0	119	3
M	D	6.000	178,094	0	0	0	178,094	4
P	D	6.000	695	14	0	0	709	5
M	D	8.000	44,920	0	0	0	44,920	6
M	T	8.000	7,183	0	0	0	7,183	7
P	D	8.000	675	0	0	0	675	8
M	D	10.000	54,875	320	0	0	55,195	9
M	D	12.000	2,304	0	0	0	2,304	10
M	T	12.000	10,680	0	0	0	10,680	11
P	T	12.000	1,286	0	0	0	1,286	12
M	D	16.000	3,250	0	0	0	3,250	13
M	T	16.000	2,392	0	0	0	2,392	14
Total Within Municipality			344,419	334	0	0	344,753	
M	D	6.000	2,084	0	0	0	2,084	15
M	D	10.000	185	0	0	0	185	16
M	T	12.000	1,214	0	0	0	1,214	17
Total Outside of Municipality			3,483	0	0	0	3,483	
Total Utility			347,902	334	0	0	348,236	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	629	0	13	0	616	0	1
M	0.750	2,503	6	2	0	2,507	0	2
M	1.000	722	13	1	0	734	0	3
M	1.250	27	0	0	0	27	0	4
M	1.500	99	0	0	0	99	0	5
M	2.000	65	1	0	0	66	0	6
M	3.000	1	0	0	0	1	0	7
M	4.000	10	0	0	0	10	0	8
M	6.000	18	0	0	0	18	0	9
M	8.000	27	0	0	0	27	0	10
M	10.000	8	0	0	0	8	0	11
Total Utility		4,109	20	16	0	4,113	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,465	6	5	0	3,466	232	1
0.750	588	6	0	0	594	74	2
1.000	166	8	0	0	174	43	3
1.500	58	0	1	0	57	2	4
2.000	51	0	0	0	51	15	5
3.000	11	0	0	0	11	4	6
4.000	6	0	0	0	6	3	7
6.000	1	0	0	0	1	1	8
Total:	4,346	20	6	0	4,360	374	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,166	251	1	11	0	37	3,466	1
0.750	457	101	1	5	0	30	594	2
1.000	12	133	3	13	0	13	174	3
1.500	0	39	8	9	0	1	57	4
2.000	0	26	10	6	0	9	51	5
3.000	0	0	6	4	0	1	11	6
4.000	0	4	1	0	0	1	6	7
6.000	0	0	1	0	0	0	1	8
Total:	3,635	554	31	48	0	92	4,360	

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	5				5	1
Within Municipality	554	6	5		555	2
Total Fire Hydrants	559	6	5	0	560	
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:	560
Number of distribution system valves end of year:	480
Number of distribution valves operated during year:	411

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. 673 Maintenance of Mains decreased by \$55,393 because there were less main breaks in 2004 than 2003. In 2003 there was an increase of overflow pressure, thus causing more main breaks.

Acct. 920 Administration and General Salaries increased by \$17,548 because in 2004 almost all of the Water Supervisor's wages were record in this account.

Acct. 926 Employee Pensions and Benefits increased in 2004 due to the increase of health insurance benefits and in retirement contributions.

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

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

Acct. 325 The Utility financed a new variable frequence drive for Well #6 in 2004 for \$22,535. The Utility didn't have a variable frequence drive for Well #6 previous to this purchase.

The Utility paid \$80,841 to overhaul the pump and airburst inside the well at Well #7.

If Adjustments for any account are nonzero, please explain.

Acct. 343 Transmission and Distribution Mains were overstated by \$49,264 on the 2003 Annual Report. The \$49,264 should have been reported in account 343 Mains Financed by Contributions.

Acct. 345 Services were overstated by \$13,687 on the 2003 Annual Report. The \$13,687 should have been reported in account 345 Services Financed by Contributions.

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

If Adjustments for any account are nonzero, please explain.

Acct. 343 Transmission and Distribution Mains were understated by \$49,264 on the 2003 Annual Report. The \$49,264 was incorrectly reported in account 343 Mains Financed by Utility or Municipality.

Acct. 345 Services were understated by \$13,687 on the 2003 Annual Report. The \$13,687 was incorrectly reported in account 345 Services Financed by Utility or Municipality.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Acct. 343 Accumulated depreciation was overstated by \$207,430 in 2003, therefore an adjustment is needed in 2004.

Acct. 345 Accumulated depreciation for services was overstated by \$100,392 on the 2003 annual report.

Acct. 346 The accumulated depreciation for meters was overstated by \$48,163 on the 2003 annual report.

Acct. 348 Accumulated depreciation for hydrants was understated by \$6,890 on the 2003 annual report.

Acct. 390 The accumulated depreciation for structures and improvements was understated by \$90 on the 2003 annual report.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Acct. 343 The 2003 accrual was incorrectly reported in the 2003 Annual Report, therefore in 2004 an adjustment of \$319 is needed.

Acct. 345 On the 2003 Annual Report the services accrual was underreported by \$215.

Acct. 348 The hydrants accrual in 2003 was overstated by \$250.

Water Mains (Page W-21)

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

In 2004 14 feet of 6" main and 320 feet of 10" main was installed at the new Industrial Park. The City paid for all of the mains at a cost of \$15,580.

Water Services (Page W-22)

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

In 2004 6 new 3/4" copper services, 13 - 1" copper services, and 1 - 2" copper service were added. Bakersfield subdivision had 6 - 1" copper services put into service during 2004, these services were installed and contributed during the construction of Phase II in 2003. During 2004, Alpine Acres subdivision had 1 - 1" copper service put into service, this service was installed and contributed in 2003. Park Place subdivision had 4 - 1" copper services placed into service during 2004. One 1" copper service was installed and contributed to the Utility in 1997. The other three 1" copper services were installed and contributed to the Utility in 1999. The 2" copper service was installed and paid for by the municipality. The balance of the services were replacements of old services that were installed and paid for from operating funds of the utility.

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

As of December 31, 2004 there were not any Utility-Owned Services that were not in use.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

The Utility has an 8-10 year maintenance program for meters 1" or smaller. During the 8-10 year period, the Utility replaces the customer's meter with a new meter and then the old meter is tested and repair if necessary.

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.

Currently, the station meters are not tested every two years. The Utility is in the process of replacing the old station meters with new station meters.
