



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MONTELLO WATER UTILITY

Principal Office: 20 UNDERWOOD AVENUE
P.O. BOX 39
MONTELLO, WI 53949

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: CITY OF MONTELLO WATER UTILITY

Utility Address: 20 UNDERWOOD AVENUE

P.O. BOX 39

MONTELLO, WI 53949

When was utility organized? 5/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KARLENE UTKE

Title: CLERK TREASURER

Office Address:

20 UNDERWOOD

MONTELLO, WI 53949

Telephone: (608) 297 - 2727

Fax Number: (608) 297 - 7151

E-mail Address:

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

Name: CRAIG CORNING

Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: mbegcpa@palacenet.net

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

Name: MR. JEROL SMART

Title: PRESIDENT

Office Address:

20 UNDERWOOD AVENUE

P.O. BOX 39

MONTELLO, WI 53949

Telephone: (608) 297 - 2727

Fax Number: (608) 297 - 7151

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: CRAIG CORNING

Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: mbegcpa@palacenet.net

Date of most recent audit report: 2/23/2005

Period covered by most recent audit: DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR GLENN BUCHHOLZ

Title: DIRECTOR

Office Address:

20 UNDERWOOD AVE

MONTELLO, WI 53949

Telephone: (608) 297 - 2727

Fax Number: (608) 297 - 7151

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MRS DEBRA BUCHHOLZ, MEMBER

MS JOANNA CHRISTIAN, MEMBER

MS CAROLINE GRUENWALD, MEMBER

MR DAN HEIM, MEMBER

MR DONALD LLOYD, MEMBER

MRS WENDY METCALF, MEMBER

MR JEROL SMART, PRESIDENT

MR KEN STREICH, MEMBER

MRS BARBARA WECKWERTH, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	179,312	189,211	1
Operating Expenses:			
Operation and Maintenance Expense (401)	142,367	96,909	2
Depreciation Expense (403)	19,150	18,945	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,422	23,827	5
Total Operating Expenses	185,939	139,681	
Net Operating Income	(6,627)	49,530	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,627)	49,530	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	10,300	0	8
Interest and Dividend Income (419)	950	922	9
Miscellaneous Nonoperating Income (421)	46,000	0	10
Total Other Income	57,250	922	
Total Income	50,623	50,452	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,454)	0	11
Other Income Deductions (426)	11,702	11,381	12
Total Miscellaneous Income Deductions	5,248	11,381	
Income Before Interest Charges	45,375	39,071	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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)	914	1,048	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	914	1,048	
Net Income	44,461	38,023	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,118,072	555,475	19
Balance Transferred from Income (433)	44,461	38,023	20
Miscellaneous Credits to Surplus (434)	0	524,574	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,162,533	1,118,072	

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	179,312		179,312	1
Total (Acct. 400):	179,312	0	179,312	
Operation and Maintenance Expense (401):				
Derived	142,367		142,367	2
Total (Acct. 401):	142,367	0	142,367	
Depreciation Expense (403):				
Derived	19,150		19,150	3
Total (Acct. 403):	19,150	0	19,150	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	24,422		24,422	5
Total (Acct. 408):	24,422	0	24,422	
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:	(6,627)	0	(6,627)	
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):				
WATER TOWER	10,300		10,300	9
Total (Acct. 418):	10,300	0	10,300	
Interest and Dividend Income (419):				
INTEREST INCOME	950	0	950	10
Total (Acct. 419):	950	0	950	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		46,000	46,000	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):			
NONE	0	0	0 12
Total (Acct. 421):	0	46,000	46,000
TOTAL OTHER INCOME:	11,250	46,000	57,250

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,454)	[REDACTED]	(6,454) 13
NONE	0	0	0 14
Total (Acct. 425):	(6,454)	0	(6,454)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	11,702	11,702 15
NONE	0	0	0 16
Total (Acct. 426):	0	11,702	11,702
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,454)	11,702	5,248

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	914	[REDACTED]	914 20
Total (Acct. 430):	914	0	914
Other Interest Expense (431):			
Derived	0	[REDACTED]	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:	914	0	914
NET INCOME:	10,163	34,298	44,461
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	604,880	513,192	1,118,072 23
Total (Acct. 216):	604,880	513,192	1,118,072
Balance Transferred from Income (433):			
Derived	10,163	34,298	44,461 24
Total (Acct. 433):	10,163	34,298	44,461
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):	615,043	547,490	1,162,533

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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	179,312	0	0	0	179,312	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	179,312	0	0	0	179,312	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,570,984	1,524,226	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	339,481	441,573	2
Net Utility Plant	1,231,503	1,082,653	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	44,840	1,789	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,124	27,836	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	79,117	121,706	14
Materials and Supplies (150)	600	600	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	161,681	151,931	
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	1,393,184	1,234,584	

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)	86,242	86,242	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,162,533	1,118,072	23
Total Proprietary Capital	1,248,775	1,204,314	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	3,246	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	3,246	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	35	5,785	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,746	21,156	31
Interest Accrued (237)	0	83	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	21,781	27,024	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	122,628	0	36
Total Deferred Credits	122,628	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,393,184	1,234,584	

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	1,524,226	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)	876,329	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	694,655	0	0	0	3
Utility Plant Purchased or Sold (391)	0				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	1,570,984	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)	192,316	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	147,165	0	0	0	12
Total Accumulated Provision	339,481	0	0	0	
Net Utility Plant	1,231,503	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)	301,110				301,110	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,150				19,150	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,338				1,338	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	20,488	0	0	0	20,488	16
Debits during year						17
Book cost of plant retired	200				200	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	129,082				129,082	21
					0	22
					0	23
					0	24
Total debits	129,282	0	0	0	129,282	25
Balance end of year (110.1)	192,316	0	0	0	192,316	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						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)	140,463				140,463	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,702				11,702	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	11,702	0	0	0	11,702	16
Debits during year						17
Book cost of plant retired	5,000				5,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,000	0	0	0	5,000	25
Balance end of year (110.1)	147,165	0	0	0	147,165	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	600	600 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>600</u>	<u>600</u>

**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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	86,242	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>86,242</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,156	1
Accruals:		
Charged water department expense	24,422	2
Charged electric department expense		3
Charged sewer department expense	490	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,912	
Taxes paid during year:		
County, state and local taxes	21,156	6
Social Security taxes	2,946	7
PSC Remainder Assessment	220	8
Other (explain):		
NONE		9
Total payments and other debits	24,322	
Balance end of year	21,746	

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)					
NONE	0			0	2
1999 GO CORPORATE BOND	83	914	997	0	3
Subtotal	83	914	997	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	83	914	997	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)	
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	37,124	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	37,124	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	9,034	12
DUE FROM SEWER UTILITY	70,083	13
Total (Acct. 145):	79,117	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	122,628	18
NONE		19
Total (Acct. 253):	122,628	

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)	873,450	0	0	0	873,450	1
Materials and Supplies	600	0	0	0	600	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	246,713	0	0	0	246,713	4
Customer Advances for Construction					0	5
Regulatory Liability	61,314	0	0	0	61,314	6
NONE					0	7
Average Net Rate Base	566,023	0	0	0	566,023	
Net Operating Income	(6,627)	0	0	0	(6,627)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.17%	N/A	N/A	N/A	-1.17%	

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	1
Electric	0	2
Gas	0	3
Sewer	0	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	129,082	0	0	0	129,082	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	6,454				6,454	4
Other (specify): NONE					0	5
Balance End of Year	122,628	0	0	0	122,628	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

THE PRINCIPAL WAS PAID OFF DURING 2004, THEREFORE EOY PRINCIPAL AMOUNT IS ZERO AND THE INTEREST ACCRUED DURING 2004 UNTIL IT WAS PAID OFF.

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.

DUE FROM SEWER UTILITY IS MADE UP OF A LOAN FROM WATER UTILITY TO SEWER FOR 50,000 AND SEWER METER ALLOCATIONS OF 3,537 IN ADDITION TO 2003 ENDING BALANCE OF 16,546.

DUE FROM GENERAL FUND IS MADE UP OF ADJUSTMENTS FOR 2004 PUBLIC FIRE PROTECTION, 2004 DELINQUENT UTILITY BILLS PLACED ON TAX ROLL, AND ADJUSTED FOR OPERATING EXPENSES PAID BY THE CITY TO BE REIMBURSED BY THE WATER UTILITY.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	176,676	172,907	1
Total Sales of Water	176,676	172,907	
Other Operating Revenues			
Forfeited Discounts (470)	912	740	2
Other Water Revenues (474)	1,724	15,564	3
Total Other Operating Revenues	2,636	16,304	
Total Operating Revenues	179,312	189,211	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	97,073	60,348	4
General Operating Expenses (680-690)	45,294	36,561	5
Total Operation and Maintenance Expenses	142,367	96,909	
Other Operating Expenses			
Depreciation Expense (403)	19,150	18,945	6
Amortization Expense (404)		0	7
Taxes (408)	24,422	23,827	8
Total Other Operating Expenses	43,572	42,772	
Total Operating Expenses	185,939	139,681	
NET OPERATING INCOME	(6,627)	49,530	

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	3	58	1,252	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	58	1,252	
Metered Sales to General Customers (461)				
Residential	517	23,418	69,034	4
Commercial	92	12,322	22,508	5
Industrial	10	523	1,527	6
Total Metered Sales to General Customers (461)	619	36,263	93,069	
Private Fire Protection Service (462)	6		2,226	7
Public Fire Protection Service (463)	1		71,008	8
Other Sales to Public Authorities (464)	27	4,386	9,121	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	656	40,707	176,676	

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)	71,008	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)	71,008	
Forfeited Discounts (470):		
Customer late payment charges	912	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	912	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,236	7
Other (specify): MISCELLANEOUS	488	8
Total Other Water Revenues (474)	1,724	

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)	32,503	32,008	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,433	7,597	3
Chemicals (630)		0	4
Supplies and Expenses (640)	8,222	8,036	5
Repairs of Water Plant (650)	46,826	12,007	6
Transportation Expenses (660)	1,089	700	7
Total Plant Operation and Maintenance Expenses	97,073	60,348	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,000	6,000	8
Office Supplies and Expenses (681)	1,631	1,234	9
Outside Services Employed (682)	11,397	3,216	10
Insurance Expense (684)	2,525	3,231	11
Employees Pensions and Benefits (686)	16,350	15,474	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	7,391	7,406	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	45,294	36,561	
Total Operation and Maintenance Expenses	142,367	96,909	

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		21,746	21,156	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		490	484	2
Net property tax equivalent		21,256	20,672	
Social Security		2,946	2,908	3
PSC Remainder Assessment		220	247	4
Other (specify): OTHER TAXES		0	0	5
Total tax expense		24,422	23,827	

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			Marquette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225312				3
County tax rate	mills		7.206358				4
Local tax rate	mills		6.739696				5
School tax rate	mills		8.758849				6
Voc. school tax rate	mills		1.478521				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.408736				10
Less: state credit	mills		1.172167				11
Net tax rate	mills		23.236569				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.739696				14
Combined School Tax Rate	mills		10.237370				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.977066				17
Total Tax Rate	mills		24.408736				18
Ratio of Local and School Tax to Total	dec.		0.695532				19
Total tax net of state credit	mills		23.236569				20
Net Local and School Tax Rate	mills		16.161786				21
Utility Plant, Jan. 1	\$	1,524,226	1,524,226				22
Materials & Supplies	\$	600	600				23
Subtotal	\$	1,524,826	1,524,826				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,524,826	1,524,826				26
Assessment Ratio	dec.		0.882400				27
Assessed Value	\$	1,345,506	1,345,506				28
Net Local & School Rate	mills		16.161786				29
Tax Equiv. Computed for Current Year	\$	21,746	21,746				30
Tax Equivalent per 1994 PSC Report	\$	20,563					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,746					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)	16,500		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)	15,101		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	501		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	32,102	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,680		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,805		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	362		20
Total Pumping Plant	43,847	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,620		23
Total Water Treatment Plant	5,620	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)			16,500	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)			15,101	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			501	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	32,102	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,680	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,805	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			362	20
Total Pumping Plant	0	0	43,847	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,620	23
Total Water Treatment Plant	0	0	5,620	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	247,033		26
Transmission and Distribution Mains (343)	366,024		27
Fire Mains (344)	0		28
Services (345)	55,973		29
Meters (346)	47,879	1,743	30
Hydrants (348)	27,343		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	744,252	1,743	
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)	10,295		37
Other General Equipment (379)	13,550	1,939	38
Other Tangible Property (390)	20,905	2,276	39
Total General Plant	44,750	4,215	
Total utility plant in service directly assignable	870,571	5,958	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	870,571	5,958	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			247,033 26
Transmission and Distribution Mains (343)			366,024 27
Fire Mains (344)			0 28
Services (345)			55,973 29
Meters (346)	200		49,422 30
Hydrants (348)			27,343 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200	0	745,795
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)			10,295 37
Other General Equipment (379)			15,489 38
Other Tangible Property (390)			23,181 39
Total General Plant	0	0	48,965
Total utility plant in service directly assignable	200	0	876,329
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	200	0	876,329

**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)	458,467	35,000	27
Fire Mains (344)	0		28
Services (345)	147,402	6,000	29
Meters (346)	0		30
Hydrants (348)	45,161	5,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	651,030	46,000	
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)	2,625		38
Other Tangible Property (390)	0		39
Total General Plant	2,625	0	
Total utility plant in service directly assignable	653,655	46,000	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	653,655	46,000	

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)	3,000		490,467 27
Fire Mains (344)			0 28
Services (345)	2,000		151,402 29
Meters (346)			0 30
Hydrants (348)			50,161 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,000	0	692,030
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)			2,625 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,625
Total utility plant in service directly assignable	5,000	0	694,655
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	5,000	0	694,655

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			4,927	4,927	1
February			4,564	4,564	2
March			4,593	4,593	3
April			4,486	4,486	4
May			4,850	4,850	5
June			4,711	4,711	6
July			5,534	5,534	7
August			5,437	5,437	8
September			4,854	4,854	9
October			4,372	4,372	10
November			4,025	4,025	11
December			4,244	4,244	12
Total annual pumpage	0	0	56,597	56,597	
Less: Water sold				40,707	13
Volume pumped but not sold				15,890	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				813	16
Volume related to equipment/system malfunction				1,198	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,011	19
Volume pumped but unaccounted for				13,879	20
Percent of water lost				25%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				234	23
Date of maximum: 8/1/2004					24
Cause of maximum: DRY - WATERING					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				62	26
Date of minimum: 11/21/2004					27
Total KWH used for pumping for the year				81,207	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 58 NORTH STREET	1	288	10	140,000	Yes	1
WELL #2 351 DOTY STREET	2	210	10	170,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	IORTH STREET, MONTELLO DOTY STREET, MONTELLO			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN	BRYON JACKSON		5
Year Installed	1950	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	310	275		8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		10
Year Installed	1967	2000		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		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	HORLEN PEDESTAL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	107		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8300		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)	
A	D	3.000	2,233	0	0	0	2,233	1
P	D	4.000	330	0	0	0	330	2
A	D	6.000	23,320	0	0	0	23,320	3
M	D	6.000	3,339	0	0	0	3,339	4
A	D	8.000	8,349	0	145	0	8,204	5
M	D	8.000	7,300	0	0	0	7,300	6
P	D	8.000	950	798	0	0	1,748	7
M	D	10.000	6,844	0	0	0	6,844	8
Total Within Municipality			52,665	798	145	0	53,318	
Total Utility			52,665	798	145	0	53,318	

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	594	0	2	0	592	137	1
M	1.000	128	3	0	0	131	17	2
M	1.250	3	0	0	0	3	0	3
M	1.500	12	0	0	0	12	2	4
M	2.000	13	2	0	0	15	1	5
M	3.000	3	0	0	0	3	0	6
M	4.000	5	1	0	0	6	0	7
M	8.000	2	0	0	0	2	0	8
Total Utility		760	6	2	0	764	157	

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)	
0.750	676	12	5	0	683	34	1
1.000	9	2	0	0	11	2	2
1.500	14	2	0	0	16	3	3
2.000	4	0	0	0	4	0	4
3.000	3	0	0	0	3	0	5
4.000	2	0	0	0	2	0	6
6.000	2	0	0	0	2	2	7
Total:	710	16	5	0	721	41	

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)	
0.750	509	74	6	10	0	84	683	1
1.000	0	1	1	7	0	2	11	2
1.500	0	9	1	3	0	3	16	3
2.000	0	0	1	2	0	1	4	4
3.000	0	1	0	2	0	0	3	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	2	0	0	2	7
Total:	509	85	9	28	0	90	721	

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	88	2			90	2
Total Fire Hydrants	88	2	0	0	90	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	88
Number of distribution system valves end of year:	169
Number of distribution valves operated during year:	25

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

ACCOUNT 650 IS UP SIGNIFICANTLY COMPARED TO PRIOR YEAR DUE TO A LARGE INCREASE IN REPAIRS AND MAINTENANCE OF WATER UTILITY EQUIPMENT AND CAPITAL ASSETS.

ACCOUNT 682 IS UP DUE TO HIRING OUTSIDE SERVICES TO DO SOME OF THE REPAIRS AND MAINTENANCE DURING 2004.

Water Mains (Page W-17)

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

THESE WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION.

Water Services (Page W-18)

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

THESE WERE FINANCED THROUGH CONTRIBUTIONS IN AID OF CONSTRUCTION.

Meters (Page W-19)

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

WE WERE ON OUR PLAN FOR TESTING OR REPLACING, IN 2003 THE TOTAL WAS 9. AMOUNTS TESTED OR REPLACED WERE EXCEEDED WHEN CONTRIBUTIONS IN AID OF CONSTRUCTION INCREASED OURS BY 2. WE WILL ADJUST HOW MANY WE TEST OR REPLACE IN THE FUTURE.

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
