



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

Principal Office: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

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 MUSKEGO WATER PUBLIC UTILITY

Utility Address: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

When was utility organized? 9/17/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: LYN GULBINS

Title: WATER UTILITY CLERK

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150

Telephone: (262) 679 - 5621

Fax Number: (262) 679 - 4106

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR. ERIC SCHROEDER

Title: CHAIRMAN

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

Telephone:

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

Date of most recent audit report: 2/21/2005

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

Names and titles of utility management including manager or superintendent:

Name: MR. SCOTT KLOSKOWSKI

Title: SUPERINTENDENT

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

Telephone: (262) 679 - 4128

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR BOB MELCHER, COMMITTEE MEMBER
- MR PATRICK PATTERSON, COMMITTEE MEMBER
- MR ERIC SCHROEDER, CHAIRMAN

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: [REDACTED]

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: VIRCHOW KRAUSE & COMPANY

115 S 84TH STREET

P.O. BOX 400

MILWAUKEE, WI 53214

Contact Person: MR DONALD NICHOLAS VILIONE

Title: PARTNER

Telephone: (414) 777 - 5424 EXT

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

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

Auditing of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,380,129	1,265,795	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	636,186	465,640	2
Depreciation Expense (403)	101,753	119,922	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	373,411	301,762	5
Total Operating Expenses	1,111,350	887,324	
Net Operating Income	268,779	378,471	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	268,779	378,471	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	46,185	52,545	10
Miscellaneous Nonoperating Income (421)	2,770,011	3,628,190	11
Total Other Income	2,816,196	3,680,735	
Total Income	3,084,975	4,059,206	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(71,655)	0	12
Other Income Deductions (426)	262,478	218,436	13
Total Miscellaneous Income Deductions	190,823	218,436	
Income Before Interest Charges	2,894,152	3,840,770	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	226,003	233,908	14
Amortization of Debt Discount and Expense (428)	16,477	22,689	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	94,368	104,609	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	336,848	361,206	
Net Income	2,557,304	3,479,564	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,858,218	(2,093,827)	20
Balance Transferred from Income (433)	2,557,304	3,479,564	21
Miscellaneous Credits to Surplus (434)	11,472,481	11,472,481	22
Miscellaneous Debits to Surplus--Debit (435)	11,472,481	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	15,415,522	12,858,218	

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	1,380,129		1,380,129	1
Total (Acct. 400):	1,380,129	0	1,380,129	
Operation and Maintenance Expense (401-402):				
Derived	636,186		636,186	2
Total (Acct. 401-402):	636,186	0	636,186	
Depreciation Expense (403):				
Derived	101,753		101,753	3
Total (Acct. 403):	101,753	0	101,753	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	373,411		373,411	5
Total (Acct. 408):	373,411	0	373,411	
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:	268,779	0	268,779	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
605.49.04.00.4910	10,654	0	10,654	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 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):			
605.49.04.19.4531	35,531	0	35,531 12
Total (Acct. 419):	46,185	0	46,185
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	2,770,011	2,770,011 13
NONE	0	0	0 14
Total (Acct. 421):	0	2,770,011	2,770,011
TOTAL OTHER INCOME:	46,185	2,770,011	2,816,196
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(71,655)	██████████	(71,655) 15
NONE	0	0	0 16
Total (Acct. 425):	(71,655)	0	(71,655)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	262,478	262,478 17
NONE	0	0	0 18
Total (Acct. 426):	0	262,478	262,478
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(71,655)	262,478	190,823
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	226,003	██████████	226,003 19
Total (Acct. 427):	226,003	0	226,003
Amortization of Debt Discount and Expense (428):			
VARIOUS ISSUES	16,477	██████████	16,477 20
Total (Acct. 428):	16,477	0	16,477
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	94,368	██████████	94,368 22
Total (Acct. 430):	94,368	0	94,368

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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	336,848	0	336,848
NET INCOME:	49,771	2,507,533	2,557,304
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,433,263	3,424,955	12,858,218 25
Total (Acct. 216):	9,433,263	3,424,955	12,858,218
Balance Transferred from Income (433):			
Derived	49,771	2,507,533	2,557,304 26
Total (Acct. 433):	49,771	2,507,533	2,557,304
Miscellaneous Credits to Surplus (434):			
ADJUSTMENT TO CORRECT PRIOR YEAR	0	11,472,481	11,472,481 27
Total (Acct. 434):	0	11,472,481	11,472,481
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENT TO CORRECT PRIOR YEAR	11,472,481	0	11,472,481 28
Total (Acct. 435)--Debit:	11,472,481	0	11,472,481
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
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):	(1,989,447)	17,404,969	15,415,522

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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

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	1,380,129	0	0	0	1,380,129	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,380,129	0	0	0	1,380,129	

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	267,179		267,179	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,213		11,213	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			0	18
All other accounts			0	19
Total Payroll	278,392	0	278,392	

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	5.8	1
Electric		2
Gas		3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	23,440,990	20,601,610	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,152,444	4,212,123	2
Net Utility Plant	20,288,546	16,389,487	
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)	259,437	247,624	6
Special Funds (125)	2,011,704	2,505,262	7
Total Other Property and Investments	2,271,141	2,752,886	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	698,081	646,018	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	246,985	234,636	11
Other Accounts Receivable (143)	18,150	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,610	33,072	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	988,826	913,726	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	107,361	123,838	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	49,153	73,658	20
Total Deferred Debits	156,514	197,496	
Total Assets and Other Debits	23,705,027	20,253,595	

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)	543,760	543,760	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	15,415,522	12,858,218	23
Total Proprietary Capital	15,959,282	13,401,978	
LONG-TERM DEBT			
Bonds (221)	4,695,000	4,880,000	24
Advances from Municipality (223)	1,402,904	1,592,321	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	6,097,904	6,472,321	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,840	150,667	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	36,912	38,534	32
Other Current and Accrued Liabilities (238)	86,991	64,358	33
Total Current and Accrued Liabilities	160,743	253,559	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,487,098	125,737	36
Total Deferred Credits	1,487,098	125,737	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	23,705,027	20,253,595	

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	20,601,610	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)	4,755,051	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	18,431,126	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	254,813				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	23,440,990	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)	1,238,424	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,914,020	0	0	0	13
Total Accumulated Provision	3,152,444	0	0	0	
Net Utility Plant	20,288,546	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)	2,560,581				2,560,581	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	101,753				101,753	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,600				19,600	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	121,353	0	0	0	121,353	16
Debits during year						17
Book cost of plant retired	10,404				10,404	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	1,433,106				1,433,106	21
					0	22
					0	23
					0	24
Total debits	1,443,510	0	0	0	1,443,510	25
Balance end of year (110.1)	1,238,424	0	0	0	1,238,424	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)	1,651,542				1,651,542	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	262,478				262,478	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	262,478	0	0	0	262,478	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,914,020	0	0	0	1,914,020	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					0	0

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

**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)				
1985-1991B	3,295	428	12,577	1
1998	547	428	820	2
1999	3,440	428	26,920	3
2000	3,519	428	15,688	4
2001	5,676	428	51,356	5
NONE				6
Total			107,361	
Unamortized premium on debt (251)				
NONE				7
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	543,760	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>543,760</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)	
2,015,000 WATER REV BONDS	02/17/1999	05/01/2019	4.62%	1,715,000	1
950,000 REVENUE BONDS	01/27/2000	05/13/2013	6.04%	785,000	2
2,300,000 WATER REV BONDS	12/13/2001	12/13/2020	4.89%	2,195,000	3
Total Bonds (Account 221):				4,695,000	

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)	
Advances (223)					
1998	02/01/1998	06/01/2007	4.25%	150,000	1
1985-1991	12/31/1991	12/31/2011	6.20%	1,252,904	2
Total for Account 223				1,402,904	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	367,875	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	367,875	
Taxes paid during year:		
County, state and local taxes	344,748	6
Social Security taxes	21,370	7
PSC Remainder Assessment	1,663	8
Other (explain):		
fsa fee	94	9
Total payments and other debits	367,875	
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)					
1999	13,309	79,358	79,855	12,812	1
2000	7,253	43,004	43,520	6,737	2
2001	17,345	103,641	104,073	16,913	3
Subtotal	37,907	226,003	227,448	36,462	
Advances from Municipality (223)					
1985-1991 NOTES	0	87,020	87,020	0	4
1992 NOTES	0			0	5
1993 NOTES	0			0	6
1995 NOTES	0			0	7
1996 NOTES	0			0	8
1998 NOTES	627	7,348	7,525	450	9
1998-1 NOTES	0			0	10
Subtotal	627	94,368	94,545	450	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	38,534	320,371	321,993	36,912	

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):		
SPECIAL ASSESSMENT RECEIVABLE	259,437	2
Total (Acct. 124):	259,437	
Special Funds (125):		
OTHER PROPERTY & INVESTMENT RESTRICTED	2,011,704	3
Total (Acct. 125):	2,011,704	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	246,985	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	246,985	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCT 605.0000.00.1304 NB RECEIVABLE	2,935	11
ACCT 605.00.00.00.1303 HYDRANT RECEIVABLE	15,215	12
Total (Acct. 143):	18,150	
Receivables from Municipality (145):		
DELINQUENT BILLS ON TAX ROLL	25,610	13
Total (Acct. 145):	25,610	
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):		
UNAMORTIZED WATER TOWER PAINTING APPROVED 9/7/99	49,153	16
Total (Acct. 183):	49,153	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,361,451	18
DEFERRED SPECIAL ASSESSMENTS	82,364	19
DEFERRED LEASE REVENUE	33,832	20
DEFERRED INTEREST INCOME	9,451	21
Total (Acct. 253):	1,487,098	

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)	4,576,524	0	0	0	4,576,524	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,899,502	0	0	0	1,899,502	4
Customer Advances for Construction					0	5
Regulatory Liability	680,725	0	0	0	680,725	6
NONE					0	7
Average Net Rate Base	1,996,297	0	0	0	1,996,297	
Net Operating Income	268,779	0	0	0	268,779	8
Net Operating Income as a percent of						
Average Net Rate Base	13.46%	N/A	N/A	N/A	13.46%	

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	1,433,106	0	0	0	1,433,106	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	71,655				71,655	4
Other (specify):						
NONE					0	5
Balance End of Year	1,361,451	0	0	0	1,361,451	

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

General footnotes

write off of 78,763 for NW water facility study

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

waiving the return on investment and the tax equiv to the sewer utility

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

We are waiving the tax equivilant to the sewer utility

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Amortization of water tower A/C 183 other deferred debits account
605.0000.00.1845. see letter dated 9/7/99 and 2/28/02 File D WCCA-4005 BSM

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Includes Wastemanagment receivable for Well monitoring site and higher water usage thru 12/31/04 for watermain flushing by contractors.
done

rec from municipality represents amount due from the tax roll for 2004
done

Identification and Ownership - Contacts (Page iv)

General footnotes

DAWN GUNDERSON FINANCE DIRECTOR RESIGNED 12/15/04

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

LYN GULBINS WATER UTILITY CLERK REPLACES FOR AN INTERIM TERM ONLY DAWN
GUNDERSON FINANCE DIRECTOR UNTIL NEW REPLACEMENT IS HIRED

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,281,856	1,178,379	1
Total Sales of Water	1,281,856	1,178,379	
Other Operating Revenues			
Forfeited Discounts (470)	7,187	5,323	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	72,743	69,412	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,343	12,681	6
Total Other Operating Revenues	98,273	87,416	
Total Operating Revenues	1,380,129	1,265,795	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	3,568	1,533	7
Pumping Expenses (620-625)	89,592	72,776	8
Water Treatment Expenses (630-635)	29,640	29,225	9
Transmission and Distribution Expenses (640-655)	139,698	104,785	10
Customer Accounts Expenses (901-904)	35,547	32,688	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	338,141	224,633	13
Total Operation and Maintenance Expenses	636,186	465,640	
Other Operating Expenses			
Depreciation Expense (403)	101,753	119,922	14
Amortization Expense (404-407)		0	15
Taxes (408)	373,411	301,762	16
Total Other Operating Expenses	475,164	421,684	
Total Operating Expenses	1,111,350	887,324	
NET OPERATING INCOME	268,779	378,471	

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	2,366	167,667	704,521	4
Commercial	191	47,468	145,855	5
Industrial	45	10,014	35,884	6
Total Metered Sales to General Customers (461)	2,602	225,149	886,260	
Private Fire Protection Service (462)	52		25,508	7
Public Fire Protection Service (463)	1		325,594	8
Other Sales to Public Authorities (464)	20	15,330	44,494	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,675	240,479	1,281,856	

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)	325,594	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)	325,594	
Forfeited Discounts (470):		
Customer late payment charges	7,187	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,187	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELL TOWER LEASE REVENUE AC 605.48.04.72.4825	72,743	8
Total Rents from Water Property (472)	72,743	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): REV FROM CLOSING LETTER AC 605.48.04.74.4820	13,537	11
REV FROM LOCATES AC 605.49.04.21.4920	4,806	12
Total Other Water Revenues (474)	18,343	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	2,003	711	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	62	62	3
Maintenance of Water Source Plant (605)	1,503	760	4
Total Source of Supply Expenses	3,568	1,533	
PUMPING EXPENSES			
Operation Labor (620)	41,530	32,594	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	40,055	35,452	7
Operation Supplies and Expenses (623)	2,130	1,648	8
Maintenance of Pumping Plant (625)	5,877	3,082	9
Total Pumping Expenses	89,592	72,776	
WATER TREATMENT EXPENSES			
Operation Labor (630)	9,773	10,980	10
Chemicals (631)	19,364	16,241	11
Operation Supplies and Expenses (632)	0	873	12
Maintenance of Water Treatment Plant (635)	503	1,131	13
Total Water Treatment Expenses	29,640	29,225	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	45,847	34,505	14
Operation Supplies and Expenses (641)	5,767	12,672	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,920	25,540	16
Maintenance of Mains (651)	12,342	14,774	17
Maintenance of Services (652)	2,322	2,059	18
Maintenance of Meters (653)	11,721	1,032	19
Maintenance of Hydrants (654)	30,558	14,034	20
Maintenance of Other Plant (655)	221	169	21
Total Transmission and Distribution Expenses	139,698	104,785	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,902	1,744	22
Accounting and Collecting Labor (902)	29,801	27,074	23
Supplies and Expenses (903)	3,844	3,870	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	35,547	32,688	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	95,368	83,858	27
Office Supplies and Expenses (921)	15,057	13,857	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	127,866	38,299	30
Property Insurance (924)		0	31
Injuries and Damages (925)	11,028	12,537	32
Employee Pensions and Benefits (926)	75,253	48,891	33
Regulatory Commission Expenses (928)	0	8,715	34
Miscellaneous General Expenses (930)	5,805	10,804	35
Transportation Expenses (933)	7,764	7,672	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	338,141	224,633	
Total Operation and Maintenance Expenses	636,186	465,640	

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		344,748	283,730	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		344,748	283,730	
Social Security		26,906	16,641	3
PSC Remainder Assessment		1,663	1,317	4
Other (specify): FSA FEE EXPENSE		94	74	5
Total tax expense		373,411	301,762	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250000				3
County tax rate	mills		2.670000				4
Local tax rate	mills		6.570000				5
School tax rate	mills		13.950000				6
Voc. school tax rate	mills		1.590000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.030000				10
Less: state credit	mills		1.680000				11
Net tax rate	mills		23.350000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.570000				14
Combined School Tax Rate	mills		15.540000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.110000				17
Total Tax Rate	mills		25.030000				18
Ratio of Local and School Tax to Total	dec.		0.883340				19
Total tax net of state credit	mills		23.350000				20
Net Local and School Tax Rate	mills		20.625989				21
Utility Plant, Jan. 1	\$	20,601,610	20,601,610				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	20,601,610	20,601,610				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,601,610	20,601,610				26
Assessment Ratio	dec.		0.811307				27
Assessed Value	\$	16,714,230	16,714,230				28
Net Local & School Rate	mills		20.625989				29
Tax Equiv. Computed for Current Year	\$	344,748	344,748				30
Tax Equivalent per 1994 PSC Report	\$	196,830					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	344,748					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	29,148	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	29,148	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)	349,428	2,033	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	349,428	2,033	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	427,796	3,258	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	278,040	15,280	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	705,836	18,538	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,627	8,842	23
Total Water Treatment Plant	3,627	8,842	

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)			29,148	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	29,148	
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)			351,461	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	351,461	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,054	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			293,320	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	724,374	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,469	23
Total Water Treatment Plant	0	0	12,469	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	195,751		26
Transmission and Distribution Mains (343)	1,632,302	190,422	27
Fire Mains (344)	0		28
Services (345)	221,278	12,873	29
Meters (346)	597,804	111,074	30
Hydrants (348)	233,006	2,410	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,880,141	316,779	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	235,247		34
Office Furniture and Equipment (391)	19,990		35
Computer Equipment (391.1)	106,628		36
Transportation Equipment (392)	67,952	21,266	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	429,817	21,266	
Total utility plant in service directly assignable	4,397,997	367,458	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,397,997	367,458	

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)			195,751 26
Transmission and Distribution Mains (343)			1,822,724 27
Fire Mains (344)			0 28
Services (345)			234,151 29
Meters (346)	10,404		698,474 30
Hydrants (348)			235,416 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,404	0	3,186,516
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			235,247 34
Office Furniture and Equipment (391)			19,990 35
Computer Equipment (391.1)			106,628 36
Transportation Equipment (392)			89,218 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	451,083
Total utility plant in service directly assignable	10,404	0	4,755,051
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,404	0	4,755,051

**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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	541,471	48,090	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	541,471	48,090	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	672,251	77,065	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	427,018	102,511	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	1,099,269	179,576	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	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)			589,561 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	589,561
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			749,316 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			529,529 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,278,845
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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	600,951	0	26
Transmission and Distribution Mains (343)	10,454,881	1,633,951	27
Fire Mains (344)	0	0	28
Services (345)	1,684,301	485,137	29
Meters (346)	0	0	30
Hydrants (348)	1,441,914	261,585	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,182,047	2,380,673	
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	15,822,787	2,608,339	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,822,787	2,608,339	

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)			600,951 26
Transmission and Distribution Mains (343)			12,088,832 27
Fire Mains (344)			0 28
Services (345)			2,169,438 29
Meters (346)			0 30
Hydrants (348)			1,703,499 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	16,562,720
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	18,431,126
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	18,431,126

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			19,197	19,197	1
February			18,719	18,719	2
March			19,444	19,444	3
April			22,581	22,581	4
May			21,898	21,898	5
June			22,099	22,099	6
July			26,434	26,434	7
August			27,654	27,654	8
September			29,853	29,853	9
October			25,088	25,088	10
November			20,581	20,581	11
December			22,658	22,658	12
Total annual pumpage	0	0	276,206	276,206	
Less: Water sold				240,479	13
Volume pumped but not sold				35,727	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				8,939	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,939	19
Volume pumped but unaccounted for				26,788	20
Percent of water lost				10%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,855	24
Date of maximum: 12/15/2004					25
Cause of maximum:					26
Major Industrial Fire on 12/15/04					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				373	27
Date of minimum: 2/3/2004					28
Total KWH used for pumping for the year				424,608	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)	
WALTER HAGEN DR	WELL #10	362	10	16,000	Yes	1
CHAMPIONS DR	WELL #11	325	12	44,000	Yes	2
JANESVILLE RD	Well #7	260	16	1,296,000	Yes	3
RACINE AVE BEHIND P.D.	WELL#2	90	12	1,036,000	Yes	4
ERIN CT	WELL#3	330	10	252,000	Yes	5
BAY LANE	WELL#4	1,350	8	252,000	Yes	6
KRISTEN CT	WELL#5	1,400	8	828,000	Yes	7
ST LEONARDS DR	WELL#6	1,100	8	252,000	Yes	8
FREEDOM SQUARE	WELL#8	327	12	6,000	Yes	9

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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	S7971 HILLENDALE DR	S7971 HILLENDALE DR	S7971 HILLENDALE DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1995	1995	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	250	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP 1	BOOSTER PUMP 2	WELL #10	14
Location	S69W16470 OAKHILL TRAIL	S69W16470 OAKHILL TRAIL	WALTER HAGEN CT	15
Purpose	S	S	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	GRUNDFOS	18
Year Installed	1991	1991	1995	19
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	470	470	550	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FRANKLIN	22 23
Year Installed	1991	1991	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	75	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	WELL #11	WELL #3	WELL #4	1
Location	CHAMPIONS DR	ERIN CT	BAY LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	G.E.	BYRON-JACKSON	5
Year Installed	1997	1999	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	625	175	175	8
Pump Motor or Standby Engine Mfr	US	V.H.S.	FRANKLIN	9 10
Year Installed	1997	1999	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	25	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	14
Location	KRISTIN CT	ST. LEONARDS DR	COUNTY PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	E.S.P.	GOULD	GOULDS	18
Year Installed	1997	1996	1998	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	575	175	720	21
Pump Motor or Standby Engine Mfr	E.S.P. INC.	FRANKLIN ELEC	US MOTORS	22 23
Year Installed	1997	1996	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	100	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	WELL#2	WELL#8	1
Location	RACINE AVE11 BRIARGATE LN (NORTH)		2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GRUNDFOS	5
Year Installed	1998	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	110	8
Pump Motor or Standby Engine Mfr	US MOTORS	FRANKLIN	10
Year Installed	1998	1972	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	15	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	C2995	C5223	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1986	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	37	137	6
Total capacity in gallons (actual)	750,000	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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	9,516	1,257	0	0	10,773	1
P	D	6.000	20,426	0	0	0	20,426	2
M	D	8.000	11,035	6,228	0	0	17,263	3
P	D	8.000	99,838	10,390	0	0	110,228	4
P	D	10.000	20,051	0	0	0	20,051	5
M	D	12.000	1,642	4,934	0	0	6,576	6
P	D	12.000	63,869	1,565	0	0	65,434	7
P	S	12.000	2,500	0	0	0	2,500	8
M	D	16.000	116	0	0	0	116	9
P	D	16.000	25,911	8,319	0	0	34,230	10
P	S	16.000	12,477	0	0	0	12,477	11
Total Within Municipality			267,381	32,693	0	0	300,074	
Total Utility			267,381	32,693	0	0	300,074	

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	1	0	0	0	1		1
M	1.000	2,107	188	0	0	2,295	124	2
M	1.250	459	150	0	0	609	102	3
M	1.500	32	0	0	0	32		4
M	1.750	11	0	0	0	11		5
M	2.000	136	1	0	0	137	46	6
M	4.000	7	0	0	0	7		7
M	6.000	15	5	0	0	20	6	8
M	8.000	5	0	0	0	5	3	9
Total Utility		2,773	344	0	0	3,117	281	

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	2,520	703	142		3,081	197	1
0.750	50	18	6	0	62	8	2
1.000	51	15	11	0	55	15	3
1.500	24	1	0	(1)	24	0	4
2.000	36	0	0	0	36	0	5
3.000	10	1	0	0	11	0	6
4.000	1	0	0	0	1	0	7
Total:	2,692	738	159	(1)	3,270	220	

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	2,560	114	10	3	4	390	3,081	1
0.750	22	21	7	4	0	8	62	2
1.000	3	25	15	5	1	6	55	3
1.500	0	10	6	3	1	4	24	4
2.000	0	23	5	4	0	4	36	5
3.000	0	0	1	4	1	5	11	6
4.000	0	0	0	1	0	0	1	7
Total:	2,585	193	44	24	7	417	3,270	

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	734	99			833	2
Total Fire Hydrants	734	99	0	0	833	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	833
Number of distribution system valves end of year:	833
Number of distribution valves operated during year:	784

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

2004 Utility experience higher revenue from Closing letters. Title companies sending in requests for utility charges & special assmt requests for outstanding balance information.
done

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

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 25%, but not less \$5,000, please explain.

well labor increased because of

pumping labor increased because 1 well added in late 2003 was being maintained all of of 2004 and there were 2 new wells added in mid 2004. all wells are maintained on weekends

pumping maint expenses were higher because repairs were necessary at pump stations

outside services higher due to the fact that previous expenses for well study and nw study were charged to fixed asset account-as a project expense. no project ever materialized and audit decision to expense in 2004 total

t&d labor a/c 640 increased in October because non rep employees received their retroactive wages and health allowances

t&d labor account 640 increased because of

t&d expenses account 641 decreased because less supplies were needed. utility had enough supplies left over from 2003.

water tower cleaning that was budgeted for \$5000 came in under budget. the water tower cleaning was expensed in acct 650

t&d maint of meters labor & expenses increased due to the meter exchange program that utility facilitated in 2004 and will continue on a yearly basis.

T&D maint of hydrants labor & expenses were higher than previous year because our seasonal employees painted all the hydrants in 2004 and utility also found it necessary to make repairs as needed.

Administrative labor acct 920 increased with non rep employees wage increases in 2004, the reclass of employees in the city being charged to water utility for labor that was not previously charged to the utility

Outside services Acct 923 includes the write off of costs totalling 78,763 for costs incurred in the current and prior year for a water facility study that identified alternatives.

Pension & benefits increased due to health insurance costs

psc expenses a/c 928 were -0- in 2004 because previous year utility had gone through a full rate review. these were auditing and psc costs

WATER OPERATING SECTION FOOTNOTES

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

additions to electric pumping equipment came from acquisition of CCV community well.

additions to structures and improvements came from acquisition of CCV community well.

Sources of Water Supply - Ground Waters (Page W-13)

General footnotes

stats on Wells 10 & 11 began in Sept 2004.
freedom square well not used as often

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.

Watermain contributions were made by the following developers:

- SE watermain extension
 - Stonebridge/Harmony Homes
 - Redmond commercial property
 - Candlewood Village/Towne Realty
 - Lindale Estates
 - and Country Club villages community well acquisition
-

Water Services (Page W-18)

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

- 344 services were added in 2004.
 - 32 were financed by developer of SE watermain extension
 - 43 were financed by developer of Stonebridge/Harmony Homes development
 - 5 were financed by developer contribution Redmond Commercial properties
 - 52 were financed by developer contribution of Candlewood village-Towne Homes
 - 9 were financed by developer contribution of Lindale Estates
 - and 203 were acquired from developer from County Club Villages community well acquisition
-

Meters (Page W-19)

Explain all reported adjustments.

adjusted 1.5" meters to physical count

If Tested During Year column total is zero, please explain.

YES, Station meters are tested yearly.

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

meters are being replaced years as required by PSC rules.

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
