



3014 (02-02-05)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54143

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: OCONTO UTILITY COMMISSION

Utility Address: 1210 MAIN STREET
OCONTO, WI 54143

When was utility organized? 7/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA
Title: CITY CLERK/TREASURER

Office Address:
1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address: CLERK@CITYOFOCONTO

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

Name: PATRICK KASS, CPA
Title:

Office Address:
W5320 BIRCH CREEK ROAD
MENOMINEE, MI 49858

Telephone: (906) 864 - 2903

Fax Number:

E-mail Address: PKASS@CYBRZN.COM

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

Name: ED WILDE
Title: HEAD OF UTILITY BD

Office Address:
1210 MAIN ST
OCONTO, WI 54303

Telephone: (920) 834 - 7711

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN KERBER

Title: CPA

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

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

Date of most recent audit report: 4/25/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: ROBERT J. MOMMAERTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7725

Fax Number: (920) 834 - 7713

E-mail Address:

Name: ROBERT MOMMAERTS

Title: SUPERINTENDENT

Office Address:
1210 MAIN STREET
OCONTO, WI 54303

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address:

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RON FILZ
- MR DAVE ROSENFELDT
- MR AL SCHREIBER
- MR EARL UHL
- MR ED WILDE, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name: N/A

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)	563,577	567,204	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	304,320	353,598	2
Depreciation Expense (403)	98,558	108,208	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	23,662	23,982	5
Total Operating Expenses	426,540	485,788	
Net Operating Income	137,037	81,416	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	137,037	81,416	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	4,060	7
Income from Nonutility Operations (417)	292,585	288,428	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,452	58,630	10
Miscellaneous Nonoperating Income (421)	151,296	33,682	11
Total Other Income	484,333	384,800	
Total Income	621,370	466,216	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,190)	0	12
Other Income Deductions (426)	38,477	19,052	13
Total Miscellaneous Income Deductions	14,287	19,052	
Income Before Interest Charges	607,083	447,164	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	348,425	363,380	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	348,425	363,380	
Net Income	258,658	83,784	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,549,934	4,832,910	20
Balance Transferred from Income (433)	258,658	83,784	21
Miscellaneous Credits to Surplus (434)	0	5,633,240	22
Miscellaneous Debits to Surplus--Debit (435)	0	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)	10,808,592	10,549,934	

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	563,577		563,577	1
Total (Acct. 400):	563,577	0	563,577	
Operation and Maintenance Expense (401-402):				
Derived	304,320		304,320	2
Total (Acct. 401-402):	304,320	0	304,320	
Depreciation Expense (403):				
Derived	98,558		98,558	3
Total (Acct. 403):	98,558	0	98,558	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	23,662		23,662	5
Total (Acct. 408):	23,662	0	23,662	
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:	137,037	0	137,037	
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):				
NON REGULATED SEWER UTILITY	292,585		292,585	9
Total (Acct. 417):	292,585	0	292,585	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	40,452	0	40,452 11
Total (Acct. 419):	40,452	0	40,452
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	68,104	68,104 12
CONTRIBUTED PLANT - NON REGULATED SEWER	83,192	0	83,192 13
Total (Acct. 421):	83,192	68,104	151,296
TOTAL OTHER INCOME:	416,229	68,104	484,333

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,190)	██████████	(24,190) 14
NONE	0	0	0 15
Total (Acct. 425):	(24,190)	0	(24,190)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	38,477	38,477 16
NONE	0	0	0 17
Total (Acct. 426):	0	38,477	38,477
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,190)	38,477	14,287

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	348,425	██████████	348,425 18
Total (Acct. 427):	348,425	0	348,425
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	348,425	0	348,425
NET INCOME:	229,031	29,627	258,658
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,349,156	2,200,778	10,549,934 24
Total (Acct. 216):	8,349,156	2,200,778	10,549,934
Balance Transferred from Income (433):			
Derived	229,031	29,627	258,658 25
Total (Acct. 433):	229,031	29,627	258,658
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,578,187	2,230,405	10,808,592

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	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	563,577	0	0	0	563,577	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	563,577	0	0	0	563,577	

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	93,980		93,980	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			0	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	148,669		148,669	19
Total Payroll	242,649	0	242,649	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,908,213	7,550,469	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,313,571	1,748,862	2
Net Utility Plant	6,594,642	5,801,607	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,439,922	12,314,526	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,071,124	3,071,952	4
Net Nonutility Property	9,368,798	9,242,574	
Investment in Municipality (123)	0	0	5
Other Investments (124)	503,616	396,371	6
Special Funds (125)	1,289,671	1,526,633	7
Total Other Property and Investments	11,162,085	11,165,578	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,386,247	1,126,447	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	60,923	70,129	11
Other Accounts Receivable (143)	280,496	305,477	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	65,665	9,509	14
Materials and Supplies (150)	40,818	35,762	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	4,834,149	1,547,324	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	145,177	101,822	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	145,177	101,822	
Total Assets and Other Debits	22,736,053	18,616,331	

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)	454,171	454,171	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	10,808,592	10,549,934	23
Total Proprietary Capital	11,262,763	11,004,105	
LONG-TERM DEBT			
Bonds (221)	10,948,875	7,400,536	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	10,948,875	7,400,536	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,737	161,357	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	30		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	54,045	50,333	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	64,812	211,690	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	459,603	0	36
Total Deferred Credits	459,603	0	
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	22,736,053	18,616,331	

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	7,550,469	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)	5,143,429	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,762,931	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)	1,853				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,908,213	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)	781,069	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	532,502	0	0	0	13
Total Accumulated Provision	1,313,571	0	0	0	
Net Utility Plant	6,594,642	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)	1,246,017				1,246,017	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	98,558				98,558	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,967				7,967	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	106,525	0	0	0	106,525	16
Debits during year						17
Book cost of plant retired	87,680				87,680	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	483,793				483,793	21
					0	22
					0	23
					0	24
Total debits	571,473	0	0	0	571,473	25
Balance end of year (110.1)	781,069	0	0	0	781,069	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)	502,845				502,845	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	38,477				38,477	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	38,477	0	0	0	38,477	16
Debits during year						17
Book cost of plant retired	8,820				8,820	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,820	0	0	0	8,820	25
Balance end of year (110.1)	532,502	0	0	0	532,502	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	12,314,526	444,915	319,519	12,439,922	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	12,314,526	444,915	319,519	12,439,922	
Less accum. prov. depr. & amort. (122)	3,071,952	209,067	209,895	3,071,124	3
Net Nonutility Property	9,242,574	235,848	109,624	9,368,798	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	34,370	29,807
Sewer utility	6,448	5,955
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	40,818	35,762

**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)				
2001 REVENUE BONDS	5,332	428	87,535	1
2002 REVENUE REFUNDING BONDS	3,838	428	5,117	2
2004 REVENUE BONDS	0	428	52,525	3
Total			145,177	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	454,171	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>454,171</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)	
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	125,584	1
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.27%	2,242,224	2
2001 BAN REFUNDING & CAP PROJ	01/01/2001	05/01/2021	4.81%	4,191,857	3
2002 REVENUE REFUNDING BONDS	09/01/2002	05/01/2006	2.50%	439,210	4
2004 BAN CAPITAL PROJ	12/15/2004	12/01/2009	3.00%	3,950,000	5
Total Bonds (Account 221):				10,948,875	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,662	2
Charged electric department expense		3
Charged sewer department expense	11,413	4
Other (explain):		
NONE		5
Total Accruals and other credits	35,075	
Taxes paid during year:		
County, state and local taxes	16,000	6
Social Security taxes	18,454	7
PSC Remainder Assessment	621	8
Other (explain):		
NONE		9
Total payments and other debits	35,075	
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)					
AMORTIZATION OF DEBT ISSUANCE EXPENSE	0	9,169	9,169	0	1
FMHA BONDS	1,110	6,621	6,658	1,073	2
CLEAN WATER FUND BONDS	13,232	75,313	76,334	12,211	3
2001 BAN REFUNDING & CAP PROJECTS	32,975	197,745	197,774	32,946	4
2002 REFUNDING BONDS	3,016	14,406	15,329	2,093	5
2004 BANS - CAP PROJECTS		5,722	0	5,722	6
AMORT OF DEF EXP ON BOND DEFEASANCE - BONDS	0	39,449	39,449	0	7
Subtotal	50,333	348,425	344,713	54,045	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	50,333	348,425	344,713	54,045	

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):		
DEFERRED SPECIAL ASSESSMENTS FOR WATER & SEWER	503,616	2
Total (Acct. 124):	503,616	
Special Funds (125):		
REVENUE BOND RESERVES	686,793	3
DEBT SERVICE FUND	339,774	4
EQUIPMENT REPLACEMENT FUND FEDERAL SEWER GRANT	232,187	5
UNRESTRICTED EQUIPMENT REPLACEMENT FUND	30,917	6
Total (Acct. 125):	1,289,671	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	60,923	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	60,923	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	94,624	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM SANITARY DISTRICTS FOR CAP COST - WWTP UPGRADE	185,461	14
ACCRUED INTEREST ON CDS	411	15
Total (Acct. 143):	280,496	
Receivables from Municipality (145):		
DELINQUENT WATER & SEWER ON TAX ROLL	64,973	16
4TH QUARTER CHARGES	692	17
Total (Acct. 145):	65,665	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	459,603	22
NONE		23
Total (Acct. 253):	459,603	

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)	4,801,132	0	0	0	4,801,132	1
Materials and Supplies	32,088	0	0	0	32,088	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,013,543	0	0	0	1,013,543	4
Customer Advances for Construction					0	5
Regulatory Liability	229,801	0	0	0	229,801	6
NONE					0	7
Average Net Rate Base	3,589,876	0	0	0	3,589,876	
Net Operating Income	137,037	0	0	0	137,037	8
Net Operating Income as a percent of						
Average Net Rate Base	3.82%	N/A	N/A	N/A	3.82%	

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	483,793	0	0	0	483,793	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	24,190				24,190	4
Other (specify):						
NONE					0	5
Balance End of Year	459,603	0	0	0	459,603	

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

General footnotes

Increase in payroll for 2004 resulting from open positions being filled.

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

General footnotes

DONE

HIGH DELINQUENT WATER & SEWER ON TAX ROLL FROM INDUSTRY NO LONGER OPERATING.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	543,440	546,778	1
Total Sales of Water	543,440	546,778	
Other Operating Revenues			
Forfeited Discounts (470)	3,189	4,576	2
Miscellaneous Service Revenues (471)	4,241	4,485	3
Rents from Water Property (472)	6,069	6,386	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,638	4,979	6
Total Other Operating Revenues	20,137	20,426	
Total Operating Revenues	563,577	567,204	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	42,742	49,538	7
Pumping Expenses (620-625)	0	0	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	130,827	165,955	10
Customer Accounts Expenses (901-904)	28,176	30,788	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	102,575	107,317	13
Total Operation and Maintenance Expenses	304,320	353,598	
Other Operating Expenses			
Depreciation Expense (403)	98,558	108,208	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	23,662	23,982	16
Total Other Operating Expenses	122,220	132,190	
Total Operating Expenses	426,540	485,788	
NET OPERATING INCOME	137,037	81,416	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,691	74,680	252,303	4
Commercial	217	28,482	67,249	5
Industrial	29	3,580	8,695	6
Total Metered Sales to General Customers (461)	1,937	106,742	328,247	
Private Fire Protection Service (462)	16		9,415	7
Public Fire Protection Service (463)	1		188,664	8
Other Sales to Public Authorities (464)	23	6,642	17,114	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,977	113,384	543,440	

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	NONE			1
Total		0	0	

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)	188,664	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)	188,664	
Forfeited Discounts (470):		
Customer late payment charges	3,189	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,189	
Miscellaneous Service Revenues (471):		
WATER TURN ONS & SHUT OFFS AND THAWS	4,241	7
Total Miscellaneous Service Revenues (471)	4,241	
Rents from Water Property (472):		
ANTENNA ON WATER TOWER	6,069	8
Total Rents from Water Property (472)	6,069	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,638	10
Other (specify): NONE		11
Total Other Water Revenues (474)	6,638	

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)	7,887	10,509	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	32,230	32,699	3
Maintenance of Water Source Plant (605)	2,625	6,330	4
Total Source of Supply Expenses	42,742	49,538	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	35,747	108,251	16
Maintenance of Mains (651)	12,966	11,775	17
Maintenance of Services (652)	22,953	23,452	18
Maintenance of Meters (653)	46,636	12,065	19
Maintenance of Hydrants (654)	10,979	9,809	20
Maintenance of Other Plant (655)	1,546	603	21
Total Transmission and Distribution Expenses	130,827	165,955	

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)	3,627	4,511	22
Accounting and Collecting Labor (902)	24,549	26,277	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	28,176	30,788	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,326	18,662	27
Office Supplies and Expenses (921)		3,932	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	19,533	15,848	30
Property Insurance (924)	20,160	23,267	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	32,514	32,579	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	13,153	9,650	35
Transportation Expenses (933)	2,889	3,379	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	102,575	107,317	
Total Operation and Maintenance Expenses	304,320	353,598	

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		16,000	16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		285	194	2
Net property tax equivalent		15,715	15,806	
Social Security		7,326	7,532	3
PSC Remainder Assessment		621	644	4
Other (specify): NONE		0	0	5
Total tax expense		23,662	23,982	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231699				3
County tax rate	mills		6.382905				4
Local tax rate	mills		6.858167				5
School tax rate	mills		10.608307				6
Voc. school tax rate	mills		1.810564				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.891642				10
Less: state credit	mills		1.504532				11
Net tax rate	mills		24.387110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.858167				14
Combined School Tax Rate	mills		12.418871				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.277038				17
Total Tax Rate	mills		25.891642				18
Ratio of Local and School Tax to Total	dec.		0.744527				19
Total tax net of state credit	mills		24.387110				20
Net Local and School Tax Rate	mills		18.156873				21
Utility Plant, Jan. 1	\$	7,550,469	7,550,469				22
Materials & Supplies	\$	29,807	29,807				23
Subtotal	\$	7,580,276	7,580,276				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,580,276	7,580,276				26
Assessment Ratio	dec.		0.863100				27
Assessed Value	\$	6,542,536	6,542,536				28
Net Local & School Rate	mills		18.156873				29
Tax Equiv. Computed for Current Year	\$	118,792	118,792				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,000					32
Tax equiv. for current year (see note 6)	\$	16,000					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,680		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)	158,273	84,400	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	159,953	84,400	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	127,273		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	203,841		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,665		20
Total Pumping Plant	336,779	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,131		23
Total Water Treatment Plant	7,131	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,680	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)	45,000		197,673	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	45,000	0	199,353	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			127,273	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			203,841	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,665	20
Total Pumping Plant	0	0	336,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,131	23
Total Water Treatment Plant	0	0	7,131	

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)	321		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	391,780		26
Transmission and Distribution Mains (343)	2,239,638	461,032	27
Fire Mains (344)	0		28
Services (345)	441,425	155,654	29
Meters (346)	268,758	1,000	30
Hydrants (348)	288,226	45,758	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,630,148	663,444	
GENERAL PLANT			
Land and Land Rights (389)	19,861		33
Structures and Improvements (390)	142,082		34
Office Furniture and Equipment (391)	7,092		35
Computer Equipment (391.1)	18,127		36
Transportation Equipment (392)	52,095		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	52,415	24,430	39
Laboratory Equipment (395)	7,307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	25,845		44
Other Tangible Property (399)	0		45
Total General Plant	324,824	24,430	
Total utility plant in service directly assignable	4,458,835	772,274	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,458,835	772,274	

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)			321 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			391,780 26
Transmission and Distribution Mains (343)	35,280		2,665,390 27
Fire Mains (344)			0 28
Services (345)			597,079 29
Meters (346)	7,400		262,358 30
Hydrants (348)			333,984 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	42,680	0	4,250,912
GENERAL PLANT			
Land and Land Rights (389)			19,861 33
Structures and Improvements (390)			142,082 34
Office Furniture and Equipment (391)			7,092 35
Computer Equipment (391.1)			18,127 36
Transportation Equipment (392)			52,095 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			76,845 39
Laboratory Equipment (395)			7,307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			25,845 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	349,254
Total utility plant in service directly assignable	87,680	0	5,143,429
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	87,680	0	5,143,429

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		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 \$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)	0		26
Transmission and Distribution Mains (343)	2,228,199	52,536	27
Fire Mains (344)	0		28
Services (345)	386,381	12,659	29
Meters (346)	0		30
Hydrants (348)	91,976		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,706,556	65,195	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,706,556	65,195	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,706,556	65,195	

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)	8,820		2,271,915 27
Fire Mains (344)			0 28
Services (345)			399,040 29
Meters (346)			0 30
Hydrants (348)			91,976 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,820	0	2,762,931
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	8,820	0	2,762,931
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,820	0	2,762,931

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			11,490	11,490	1
February			11,171	11,171	2
March			11,187	11,187	3
April			9,830	9,830	4
May			11,985	11,985	5
June			11,398	11,398	6
July			12,529	12,529	7
August			13,077	13,077	8
September			13,096	13,096	9
October			10,888	10,888	10
November			9,995	9,995	11
December			11,281	11,281	12
Total annual pumpage	0	0	137,927	137,927	
Less: Water sold				113,384	13
Volume pumped but not sold				24,543	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				5,403	16
Volume related to equipment/system malfunction				5,228	17
Non-utility volume NOT included in water sales				3,393	18
Total volume not sold but accounted for				14,024	19
Volume pumped but unaccounted for				10,519	20
Percent of water lost				8%	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.)				924	24
Date of maximum: 9/27/2004					25
Cause of maximum:					26
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				190	27
Date of minimum: 10/20/2004					28
Total KWH used for pumping for the year				300,129	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)	
WELL # 5 - 302 MADISON STREET	5	638	15	400,000	Yes	1
WELL # 7 - 120 VAN HECKE AVENU	7	531	14	1,700,000	Yes	2
WELL # 8 - 801 SCHERER AVENUE	8	632	15	1,440,000	Yes	3

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	# 5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE ROAD	801 SCHERER AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	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	EVERGREEN TOWER	SCHERER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1978	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	134	150		6
Total capacity in gallons (actual)	500,000	200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?				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	92,815	0	4,410	0	88,405	1
P	D	6.000	6,581	0	0	0	6,581	2
M	D	8.000	28,202	0	0	0	28,202	3
P	D	8.000	22,088	4,450	0	0	26,538	4
M	D	10.000	25,983	0	0	0	25,983	5
P	D	10.000	9,869	282	0	0	10,151	6
M	D	12.000	12,599	0	0	0	12,599	7
P	D	12.000	12,085	0	0	0	12,085	8
Total Within Municipality			210,222	4,732	4,410	0	210,544	
Total Utility			210,222	4,732	4,410	0	210,544	

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		0	0	1,658	1,658		1
L	0.750	1,412	0	0	(1,398)	14		2
P	1.000	24	0	0	(24)	0		3
M	1.000	250	6	0	75	331		4
M	1.250		1	0	0	1		5
M	1.500	221	0	0	(211)	10		6
M	2.000	29	0	0	(15)	14		7
P	2.000		0	0	1	1		8
M	3.000	3	0	0	(2)	1		9
P	4.000		0	0	3	3		10
M	4.000	5	0	0	(5)	0		11
P	6.000	1	0	0	5	6		12
M	6.000	3	0	0	8	11		13
P	8.000	2	1	0	1	4		14
M	8.000		0	0	4	4		15
Total Utility		1,950	8	0	100	2,058	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,359	40	142	(310)	1,947	216	1
0.750	42	0	3	5	44	4	2
1.000	47	0	3	(8)	36	9	3
1.500	54	0	0	(7)	47	0	4
2.000	22	0	0	0	22	1	5
3.000	9	0	0	0	9	0	6
4.000	1	0	0	0	1	0	7
Total:	2,534	40	148	(320)	2,106	230	

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	1,674	137	12	5	0	119	1,947	1
0.750	15	16	3	4	0	6	44	2
1.000	0	18	4	0	0	14	36	3
1.500	0	33	4	2	0	8	47	4
2.000	0	6	2	10	0	4	22	5
3.000	0	3	0	6	0	0	9	6
4.000	0	0	0	0	0	1	1	7
Total:	1,689	213	25	27	0	152	2,106	

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			0	1
Within Municipality	377	6		(6)	377	2
Total Fire Hydrants	377	6	0	(6)	377	
Flushing Hydrants						
	0	0			0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	377
Number of distribution system valves end of year:	727
Number of distribution valves operated during year:	76

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

DONE

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Decrease in 650 expense resulting from 2003 being last year of three year standpipe painting expense.

Increase in 653 expense result of purchase of remote reader heads.

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

PUMPING COST INCLUDED UNDER SOURCE OF SUPPLY

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

General footnotes

PROPERTY TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY - PER 11/8/94 COUNCIL MINUTES.

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

General footnotes

ADDITION TO A/C #314 RESULT OF MAJOR REBUILD OF WELL.

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.

WATER MAINS FINANCED BY SPECIAL ASSESSMENTS AND THE UTILITY.

Water Services (Page W-18)

Explain all reported Adjustments.

IN CORRECT PAST STATISTICAL REPORTING REQUIRED MAJOR ADDITIONS TO 2004 REPORT.

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

SERVICES ADDED IN 2004 FINANCES PER SCHEDULE CZ-1.

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

THERE IS NO KNOW UTLITY OWNED SERVICES NOT IN USE.

Meters (Page W-19)

General footnotes

STATION METERS ARE BEING TESTED EVERY TWO YEARS.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

INCORRECT PAST REPORTING OF METER STATISTICS RESULTED IN MAJOR ADJUSTMENT IN THE 2004 REPORTING.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

NEW HYDRANTS ADDED THROUGH CONSTRUCTION PROJECTS. ADJUSTMENT NEEDED TO AGREE HYDRANT COUNT TO ACTUAL PHYSICAL COUNT

UTILITY PERSONNEL WILL OPERATE REQUIRED DISTRIBUTION VALUES IN FUTURE

Explain all reported Adjustments.

SEE EXPLANATION ONE
