



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 117 SPRING STREET  
OREGON, WI 53575-1494

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For the Year Ended: DECEMBER 31, 2004

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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**

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**Exact Utility Name:** OREGON MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 117 SPRING STREET  
OREGON, WI 53575-1494

**When was utility organized?** 1/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.vil.oregon.wi.us

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS RENEE HOEFT  
**Title:** FINANCE DIRECTOR

**Office Address:**  
117 SPRING STREET  
OREGON, WI 53575

**Telephone:** (608) 835 - 3118

**Fax Number:** (608) 835 - 6503

**E-mail Address:** RHOEFT@VIL.OREGON.WI.US

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** ERIC POOLE

**Title:**

**Office Address:**  
134 AMANDA CT  
OREGON, WI 53575

**Telephone:** (608) 835 - 5532

**Fax Number:**

**E-mail Address:**

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**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:** MIKE FOTH

**Title:** PARTNER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
101 W 29TH STREET  
P.O. BOX 840  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131

**Fax Number:** (715) 384 - 3463

**E-mail Address:** mfoth@habco.com

**Date of most recent audit report:** 4/21/2004

**Period covered by most recent audit:** 12/31/2003

**Names and titles of utility management including manager or superintendent:**

**Name:** MARK W. BELOW

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
117 SPRING STREET  
OREGON, WI 53575

**Telephone:** (608) 835 - 6290

**Fax Number:** (608) 835 - 6503

**E-mail Address:** MBELOW@VIL.OREGON.WI.US

**Name of utility commission/committee:** PUBLIC WORKS & UTILITY COMMITTEE

**Names of members of utility commission/committee:**

- MR DARRELL KLIMKE, TRUSTEE
- MR ERIC POOLE, TRUSTEE
- MR MARV SEVERSON, TRUSTEE

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 9/15/1967

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	969,499	935,724	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	341,546	329,319	2
Depreciation Expense (403)	141,903	138,333	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	180,213	150,538	5
<b>Total Operating Expenses</b>	<b>663,662</b>	<b>618,190</b>	
<b>Net Operating Income</b>	<b>305,837</b>	<b>317,534</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>305,837</b>	<b>317,534</b>	
<b>OTHER INCOME</b>			
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)	16,103	5,531	10
Miscellaneous Nonoperating Income (421)	824,784	1,754,512	11
<b>Total Other Income</b>	<b>840,887</b>	<b>1,760,043</b>	
<b>Total Income</b>	<b>1,146,724</b>	<b>2,077,577</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(34,500)	0	12
Other Income Deductions (426)	95,509	72,635	13
<b>Total Miscellaneous Income Deductions</b>	<b>61,009</b>	<b>72,635</b>	
<b>Income Before Interest Charges</b>	<b>1,085,715</b>	<b>2,004,942</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	90,567	96,189	14
Amortization of Debt Discount and Expense (428)	11,811	14,177	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	29,689	29,871	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>132,067</b>	<b>140,237</b>	
<b>Net Income</b>	<b>953,648</b>	<b>1,864,705</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,322,831	765,285	20
Balance Transferred from Income (433)	953,648	1,864,705	21
Miscellaneous Credits to Surplus (434)	681,415	2,692,841	22
Miscellaneous Debits to Surplus--Debit (435)	403,115	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,554,779</b>	<b>5,322,831</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	969,499		969,499	1
<b>Total (Acct. 400):</b>	<b>969,499</b>	<b>0</b>	<b>969,499</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	341,546		341,546	2
<b>Total (Acct. 401-402):</b>	<b>341,546</b>	<b>0</b>	<b>341,546</b>	
<b>Depreciation Expense (403):</b>				
Derived	141,903		141,903	3
<b>Total (Acct. 403):</b>	<b>141,903</b>	<b>0</b>	<b>141,903</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	180,213		180,213	5
<b>Total (Acct. 408):</b>	<b>180,213</b>	<b>0</b>	<b>180,213</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>305,837</b>	<b>0</b>	<b>305,837</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
BANK INTEREST	16,103	0	16,103 11
<b>Total (Acct. 419):</b>	<b>16,103</b>	<b>0</b>	<b>16,103</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	611,978	611,978 12
WATER IMPACT FEES	212,806	0	212,806 13
<b>Total (Acct. 421):</b>	<b>212,806</b>	<b>611,978</b>	<b>824,784</b>
<b>TOTAL OTHER INCOME:</b>	<b>228,909</b>	<b>611,978</b>	<b>840,887</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(34,500)	██████████	(34,500) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(34,500)</b>	<b>0</b>	<b>(34,500)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	95,509	95,509 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>95,509</b>	<b>95,509</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(34,500)</b>	<b>95,509</b>	<b>61,009</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	90,567	██████████	90,567 18
<b>Total (Acct. 427):</b>	<b>90,567</b>	<b>0</b>	<b>90,567</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
.	11,811	██████████	11,811 19
<b>Total (Acct. 428):</b>	<b>11,811</b>	<b>0</b>	<b>11,811</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	29,689	██████████	29,689 21
<b>Total (Acct. 430):</b>	<b>29,689</b>	<b>0</b>	<b>29,689</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>132,067</b>	<b>0</b>	<b>132,067</b>
<b>NET INCOME:</b>	<b>437,179</b>	<b>516,469</b>	<b>953,648</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,077,696	4,245,135	5,322,831 24
<b>Total (Acct. 216):</b>	<b>1,077,696</b>	<b>4,245,135</b>	<b>5,322,831</b>
<b>Balance Transferred from Income (433):</b>			
Derived	437,179	516,469	953,648 25
<b>Total (Acct. 433):</b>	<b>437,179</b>	<b>516,469</b>	<b>953,648</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
RECORD ENGINEERING FOR HAWTHORNE		3,051	3,051 26
ADJ DEPR FOR HAWTHORNE & ALPINE MEADOWS		2,493	2,493 27
RECORD ENGINEERING FOR CIAC PRIOR TO 2003	0	675,871	675,871 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>681,415</b>	<b>681,415</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
REMOVE ALPINE MEADOWS 2003 CIAC RECORDED TWI		274,129	274,129 29
RECORD DEPRECIATION ON PRIOR CIAC		128,986	128,986 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>403,115</b>	<b>403,115</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,514,875</b>	<b>5,039,904</b>	<b>6,554,779</b>

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

**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	969,499	0	0	0	969,499	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>969,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>969,499</b>	

### 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	110,998		110,998	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			0	19
<b>Total Payroll</b>	<b>110,998</b>	<b>0</b>	<b>110,998</b>	

### 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	3.1	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,598,141	10,198,777	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,119,450	2,448,441	2
<b>Net Utility Plant</b>	<b>10,478,691</b>	<b>7,750,336</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	804,377	371,861	7
<b>Total Other Property and Investments</b>	<b>804,377</b>	<b>371,861</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	134,739	109,335	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	93,897	80,799	11
Other Accounts Receivable (143)	4,102	8,370	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,894	24,714	14
Materials and Supplies (150)	11,557	11,339	15
Prepayments (165)	2,666	2,788	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>248,855</b>	<b>237,345</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	49,569	11,589	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	17,333	77,842	20
<b>Total Deferred Debits</b>	<b>66,902</b>	<b>89,431</b>	
<b>Total Assets and Other Debits</b>	<b>11,598,825</b>	<b>8,448,973</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	108,617	108,617	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	6,554,779	5,322,831	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,663,396</b>	<b>5,431,448</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,781,435	2,190,972	<b>24</b>
Advances from Municipality (223)	1,369,273	707,390	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,150,708</b>	<b>2,898,362</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	77,506	68,716	<b>28</b>
Payables to Municipality (233)	1,729	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	899	0	<b>31</b>
Interest Accrued (237)	25,750	29,355	<b>32</b>
Other Current and Accrued Liabilities (238)	22,505	21,092	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>128,389</b>	<b>119,163</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	656,332	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>656,332</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>11,598,825</b>	<b>8,448,973</b>	

### 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,198,777	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,510,401	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,078,144	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)	1,009,596				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>12,598,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,133,981	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	985,469	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,119,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,478,691</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	1,684,974				<b>1,684,974</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	141,903				<b>141,903</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,761				<b>16,761</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>158,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,664</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,825				<b>18,825</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10	690,832				<b>690,832</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>709,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>709,657</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,133,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,133,981</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## 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)	
<b>Balance first of year (110.1)</b>	763,467				<b>763,467</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	95,509				<b>95,509</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
Additional accum depr -CIAC 1/1/04	128,986				<b>128,986</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>224,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>224,495</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
Correct 2003 depr expense (426)	2,493				<b>2,493</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>2,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,493</b>	25
<b>Balance end of year (110.1)</b>	<b>985,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>985,469</b>	26
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	11,557	11,339
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>11,557</b>	<b>11,339</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2004 BONDS	5,151	428	46,569	1
SAFE DRINKING WATER FUND LOAN	0	428	3,000	2
<b>Total</b>			<b>49,569</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	108,617	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>108,617</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)	
1999 G.O. BONDS	09/01/1999	09/01/2018	5.17%	46,773	<b>1</b>
2003 REFUNDING BONDS	01/15/2003	09/01/2013	2.99%	160,630	<b>2</b>
2004 GO BONDS	02/15/2004	09/01/2018	3.81%	121,432	<b>3</b>
2004 WATER AND SEWER BONDS	02/15/2004	05/01/2016	3.36%	2,452,600	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>2,781,435</b>	

**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)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	12/31/1999	12/31/2014	3.00%	111,583	<b>1</b>
SAFE DRINKING WATER FUND LOA	04/06/2004	05/01/2023	2.37%	431,818	<b>2</b>
STATE TRUST FUND LOAN	12/15/2003	03/15/2014	3.75%	804,841	<b>3</b>
2002 PROMISSORY NOTE	01/31/2002	01/31/2012	5.35%	21,031	<b>4</b>
<b>Total for Account 223</b>				<b><u>1,369,273</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	180,213	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>180,213</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	167,593	6
Social Security taxes	10,664	7
PSC Remainder Assessment	1,057	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>179,314</b>	
<b>Balance end of year</b>	<b>899</b>	

### 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)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds 1989	6,585	8,394	14,979	0	1
2000 WATER REV. ANT. BONDS	16,563	16,563	33,126	0	2
SAFE DRINKING WATER FUND LOAN		6,819	5,117	1,702	3
2004 REVENUE BONDS		58,791	47,525	11,266	4
<b>Subtotal</b>	<b>23,148</b>	<b>90,567</b>	<b>100,747</b>	<b>12,968</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FOR VARIOUS PROJECTS	0	5,551	5,551	0	5
Advance from Municipality	81	11	92	0	6
1999 G.O. BONDS	3,128	4,165	6,345	948	7
2004 G.O. BONDS		5,822	4,328	1,494	8
STATE TRUST FUND LOAN - WATER TOWER		7,596		7,596	9
2002 PROMISSORY NOTE	1,160	1,154	1,283	1,031	10
2003 REFUNDING BONDS	1,838	5,390	5,515	1,713	11
<b>Subtotal</b>	<b>6,207</b>	<b>29,689</b>	<b>23,114</b>	<b>12,782</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>29,355</b>	<b>120,256</b>	<b>123,861</b>	<b>25,750</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION	182,329	3
RESERVE	245,260	4
DEPRECIATION	39,000	5
IMPACT FEES	337,788	6
<b>Total (Acct. 125):</b>	<b>804,377</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	93,897	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>93,897</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DUE FROM DEVELOPERS	1,805	14
DEFERRED SPECIAL ASSESSMENTS REC	2,297	15
<b>Total (Acct. 143):</b>	<b>4,102</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS REC ON TAX ROLL	219	16
DELINQ UT ON TAX ROL	1,675	17
<b>Total (Acct. 145):</b>	<b>1,894</b>	
<b>Prepayments (165):</b>		
HEALTH INS, WISC RURAL WATER ASSOC MEMBERSHIP	2,666	18
<b>Total (Acct. 165):</b>	<b>2,666</b>	

**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.
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Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEFERRED DEBIT UNFUNDED LIABILITY PSC AUTHORIZATION 4/1/2003	17,333	20
<b>Total (Acct. 183):</b>	<b>17,333</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL AND OPERATING COSTS	1,729	21
<b>Total (Acct. 233):</b>	<b>1,729</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	656,332	22
NONE		23
<b>Total (Acct. 253):</b>	<b>656,332</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,297,640	0	0	0	5,297,640	1
Materials and Supplies	11,448	0	0	0	11,448	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,409,477	0	0	0	1,409,477	4
Customer Advances for Construction					0	5
Regulatory Liability	328,166	0	0	0	328,166	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,571,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,571,445</b>	
Net Operating Income	305,837	0	0	0	305,837	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.56%</b>	

## **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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	690,832	0	0	0	690,832	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	34,500				34,500	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>656,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>656,332</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Account 344 Miscellaneous Credits and 345 Miscellaneous Debits

Also see note for page W-10.

In 2004 we discovered that the CIAC prior to 2003 did not include engineering. We added the engineering in 2004.

Mains \$451,860  
Services \$151,946  
Hydrants \$59,870  
Wells \$2,195  
Total \$675,871

Depreciation on the engineering for CIAC prior to 2003 is \$128,986.

We also discovered that the CIAC of \$274,129 for Alpine Meadows Development was recorded twice in 2003.

The CIAC for Hawthorne Development for 2003 did not included engineering of \$3,051.

The net change in depreciation for the Alpine Meadows and Hawthorne's error was a decrease in depreciation of \$2,493.

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

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

PSC Authorization 4/1/2003.

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### Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

If Amortization is not comparable to a 20-year period, please explain.

Regulatory liability as of 1/1/04 \$690,832 divided by 20 years is \$34,541.60 use \$34,500.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	951,662	915,298	1
<b>Total Sales of Water</b>	<b>951,662</b>	<b>915,298</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,259	2,556	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	15,578	17,870	6
<b>Total Other Operating Revenues</b>	<b>17,837</b>	<b>20,426</b>	
<b>Total Operating Revenues</b>	<b>969,499</b>	<b>935,724</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	18,601	18,647	7
Pumping Expenses (620-625)	50,962	53,764	8
Water Treatment Expenses (630-635)	6,858	7,199	9
Transmission and Distribution Expenses (640-655)	101,484	98,238	10
Customer Accounts Expenses (901-904)	57,167	49,826	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	106,474	101,645	13
<b>Total Operation and Maintenance Expenses</b>	<b>341,546</b>	<b>329,319</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	141,903	138,333	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	180,213	150,538	16
<b>Total Other Operating Expenses</b>	<b>322,116</b>	<b>288,871</b>	
<b>Total Operating Expenses</b>	<b>663,662</b>	<b>618,190</b>	
<b>NET OPERATING INCOME</b>	<b>305,837</b>	<b>317,534</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,574	146,574	519,597	4
Commercial	334	42,652	122,712	5
Industrial	5	1,543	3,572	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,913</b>	<b>190,769</b>	<b>645,881</b>	
Private Fire Protection Service (462)	15		7,375	7
Public Fire Protection Service (463)	2,935		270,140	8
Other Sales to Public Authorities (464)	19	12,251	28,266	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,882</b>	<b>203,020</b>	<b>951,662</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	270,140	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>270,140</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,259	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,259</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,698	10
<b>Other (specify):</b> SECOND WATER METERS	1,710	11
SALE OF PROPERTY	170	12
<b>Total Other Water Revenues (474)</b>	<b>15,578</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	17,633	17,923	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	790	724	3
Maintenance of Water Source Plant (605)	178	0	4
<b>Total Source of Supply Expenses</b>	<b>18,601</b>	<b>18,647</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	2,378	2,266	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	47,513	47,979	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	1,071	3,519	9
<b>Total Pumping Expenses</b>	<b>50,962</b>	<b>53,764</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	2,606	2,822	10
Chemicals (631)	4,252	4,377	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>6,858</b>	<b>7,199</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	46,690	46,567	14
Operation Supplies and Expenses (641)	15,405	8,567	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,708	329	16
Maintenance of Mains (651)	15,789	26,825	17
Maintenance of Services (652)	2,624	4,447	18
Maintenance of Meters (653)	3,838	4,471	19
Maintenance of Hydrants (654)	12,994	5,069	20
Maintenance of Other Plant (655)	2,436	1,963	21
<b>Total Transmission and Distribution Expenses</b>	<b>101,484</b>	<b>98,238</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,895	4,925	22
Accounting and Collecting Labor (902)	41,727	36,184	23
Supplies and Expenses (903)	9,545	8,717	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>57,167</b>	<b>49,826</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	22,272	19,724	27
Office Supplies and Expenses (921)	2,200	1,574	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	9,686	18,579	30
Property Insurance (924)	2,935	3,181	31
Injuries and Damages (925)	11,797	12,081	32
Employee Pensions and Benefits (926)	49,295	40,484	33
Regulatory Commission Expenses (928)	1,749	548	34
Miscellaneous General Expenses (930)	1,913	1,676	35
Transportation Expenses (933)	4,627	3,798	36
Maintenance of General Plant (935)	0	0	37
<b>Total Administrative and General Expenses</b>	<b>106,474</b>	<b>101,645</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>341,546</b>	<b>329,319</b>	

**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		173,096	144,166	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,604	4,931	2
<b>Net property tax equivalent</b>		<b>168,492</b>	<b>139,235</b>	
Social Security		10,664	9,955	3
PSC Remainder Assessment		1,057	1,348	4
Other (specify): GROSS REVENUES			0	5
<b>Total tax expense</b>		<b>180,213</b>	<b>150,538</b>	

### 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			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228200				3
County tax rate	mills		2.996800				4
Local tax rate	mills		6.098800				5
School tax rate	mills		13.199400				6
Voc. school tax rate	mills		1.472800				7
Other tax rate - Local	mills		0.401100				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.397100</b>				10
Less: state credit	mills		1.664000				11
<b>Net tax rate</b>	mills		<b>22.733100</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.098800</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.672200</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.401100</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.172100</b>				17
<b>Total Tax Rate</b>	mills		<b>24.397100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.867812</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.733100</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.728061</b>				21
Utility Plant, Jan. 1	\$	10,198,777	10,198,777				22
Materials & Supplies	\$	11,339	11,339				23
<b>Subtotal</b>	\$	<b>10,210,116</b>	<b>10,210,116</b>				24
Less: Plant Outside Limits	\$	194,003	194,003				25
<b>Taxable Assets</b>	\$	<b>10,016,113</b>	<b>10,016,113</b>				26
Assessment Ratio	dec.		0.876000				27
<b>Assessed Value</b>	\$	<b>8,774,115</b>	<b>8,774,115</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.728061</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>173,096</b>	<b>173,096</b>				30
Tax Equivalent per 1994 PSC Report	\$	91,932					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>173,096</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,753		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)	609,169	8,360	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>641,922</b>	<b>8,360</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	851,641	8,360	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	416,004		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,267,645</b>	<b>8,360</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	49,515	8,360	23
<b>Total Water Treatment Plant</b>	<b>49,515</b>	<b>8,360</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,753	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)			617,529	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>650,282</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			860,001	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			416,004	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,276,005</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		0	57,875	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>57,875</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	873		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	463,457	8,360	26
Transmission and Distribution Mains (343)	1,424,254	300,445	27
Fire Mains (344)	0		28
Services (345)	85,714	15,997	29
Meters (346)	583,008	55,558	30
Hydrants (348)	247,490	19,917	31
Other Transmission and Distribution Plant (349)	273		32
<b>Total Transmission and Distribution Plant</b>	<b>2,805,069</b>	<b>400,277</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	179,000		34
Office Furniture and Equipment (391)	14,104	2,994	35
Computer Equipment (391.1)	27,828	1,154	36
Transportation Equipment (392)	25,943		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)	73,853	14,842	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>320,728</b>	<b>18,990</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,084,879</b>	<b>444,347</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,084,879</b>	<b>444,347</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			873 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			471,817 26
Transmission and Distribution Mains (343)	4,830	(1,500)	1,718,369 27
Fire Mains (344)			0 28
Services (345)	580		101,131 29
Meters (346)	2,560		636,006 30
Hydrants (348)	9,200	1,500	259,707 31
Other Transmission and Distribution Plant (349)			273 32
<b>Total Transmission and Distribution Plant</b>	<b>17,170</b>	<b>0</b>	<b>3,188,176</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			179,000 34
Office Furniture and Equipment (391)			17,098 35
Computer Equipment (391.1)			28,982 36
Transportation Equipment (392)	1,655		24,288 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)			88,695 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,655</b>	<b>0</b>	<b>338,063</b>
<b>Total utility plant in service directly assignable</b>	<b>18,825</b>	<b>0</b>	<b>5,510,401</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,825</b>	<b>0</b>	<b>5,510,401</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)	10,974		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>10,974</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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)		2,195	13,169 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>2,195</b>	<b>13,169</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	55,186		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,393,221	359,844	27
Fire Mains (344)	0		28
Services (345)	972,805	146,779	29
Meters (346)	0		30
Hydrants (348)	329,464	105,729	31
Other Transmission and Distribution Plant (349)	299,349		32
<b>Total Transmission and Distribution Plant</b>	<b>5,050,025</b>	<b>612,352</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,060,999</b>	<b>612,352</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,060,999</b>	<b>612,352</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			55,186 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		302,275	4,055,340 27
Fire Mains (344)			0 28
Services (345)		86,518	1,206,102 29
Meters (346)			0 30
Hydrants (348)		313,154	748,347 31
Other Transmission and Distribution Plant (349)		(299,349)	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>402,598</b>	<b>6,064,975</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>404,793</b>	<b>6,078,144</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>404,793</b>	<b>6,078,144</b>

## 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			20,322	<b>20,322</b>	1
February			19,845	<b>19,845</b>	2
March			20,384	<b>20,384</b>	3
April			19,936	<b>19,936</b>	4
May			18,299	<b>18,299</b>	5
June			23,608	<b>23,608</b>	6
July			22,258	<b>22,258</b>	7
August			22,691	<b>22,691</b>	8
September			21,532	<b>21,532</b>	9
October			19,787	<b>19,787</b>	10
November			21,433	<b>21,433</b>	11
December			20,041	<b>20,041</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>250,136</b>	<b>250,136</b>	
Less: Water sold				203,020	13
Volume pumped but not sold				<b>47,116</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				3,861	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>3,861</b>	19
Volume pumped but unaccounted for				<b>43,255</b>	20
Percent of water lost				<b>17%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,118	23
Date of maximum: 2/2/2004					24
Cause of maximum:					25
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				387	26
Date of minimum: 3/27/2004					27
Total KWH used for pumping for the year				527,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	<b>1</b>
820 SCOTT STREET	4	843	16	1,224,000	Yes	<b>2</b>
1225 UNION ROAD	5	890	16	1,224,000	Yes	<b>3</b>

## 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	#10	#11	#12	1
Location	820 SCOTT ST	820 SCOTT ST	820 SCOTT STREET	2
Purpose	B	B S	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	5
Year Installed	1991	1991	1991	6
Type	CENTRIFUGAL	OTHER	OTHER	7
Actual Capacity (gpm)	150	150	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS	US ELECTRIC MOTORS	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#14	#15	14
Location	1225 UNION ROAD	1225 UNION ROAD	1225 UNION ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GRUNDFO PUMP	PEERLESS	PEERLESS	18
Year Installed	1991	1999	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	50	150	150	21
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	BALDOR MOTORS	BALDOR MOTORS	22 23
Year Installed	1999	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	3	7	7	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	#16	#3	#4	1
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	PEERLESS	PEERLESS	AMERICAN IND. PUMP	5
Year Installed	1999	1967	1991	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	850	8
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	CUTTER HAMMOND	U S ELECTRIC MOTORS	9 10
Year Installed	1999	1967	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	70	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	GOOLDS PUMPS INC.	PEERLESS	U.S. MOTORS	18
Year Installed	1998	1967	1991	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	450	800	21
Pump Motor or Standby Engine Mfr	U.S. MOTERS	GENERAL ELECTRIC	AMERICAN IND. PUMP	22 23
Year Installed	1998	1967	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	30	25	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	#8	#9		1
Location	1225 UNION ROAD	820 SCOTT STREET		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	GOOLD PUMPS INC	SYNCRO FLOW PUMP		5
Year Installed	1999	1991		6
Type	VERTICAL TURBINE	CENTRIFUGAL		7
Actual Capacity (gpm)	850	50		8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS		9 10
Year Installed	1999	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	5		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2 ABANDONDED 1998	#3 STANDPIPE	#3 WELL RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	R	3
Year constructed	1975	1978	1967	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	61	90	0	6
Total capacity in gallons (actual)	450,000	400,000	58,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)		1.4400		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4 RESERVOIR	#5 WELL RESERVIOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	135	114	6
Total capacity in gallons (actual)	70,000	40,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	1.2240	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	18,905	52	1,015	0	17,942	1
M	D	6.000	41,678	264	0	0	41,942	2
M	D	8.000	135,704	10,993	350	0	146,347	3
M	D	10.000	8,926	0	0	0	8,926	4
M	D	12.000	19,270	2,653	0	0	21,923	5
<b>Total Within Municipality</b>			<b>224,483</b>	<b>13,962</b>	<b>1,365</b>	<b>0</b>	<b>237,080</b>	
M	T	10.000	4,250	0	0	0	4,250	6
<b>Total Outside of Municipality</b>			<b>4,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	
<b>Total Utility</b>			<b>228,733</b>	<b>13,962</b>	<b>1,365</b>	<b>0</b>	<b>241,330</b>	

### 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	801	0	0	0	801	23	1
L	0.750	190	0	0	0	190		2
M	1.000	1,608	162	29	0	1,741	414	3
M	1.250	2	0	0	0	2		4
M	1.500	89	0	0	0	89	27	5
M	2.000	100	0	0	0	100	18	6
M	3.000	1	0	0	0	1	1	7
M	4.000	20	2	0	0	22	4	8
M	6.000	6	13	0	0	19	15	9
M	8.000	4	0	0	0	4	1	10
<b>Total Utility</b>		<b>2,821</b>	<b>177</b>	<b>29</b>	<b>0</b>	<b>2,969</b>	<b>503</b>	

### 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	0	0	0	0	0	0	1
0.750	3,128	252	29	0	3,351	71	2
1.000	45	4	7	0	42	17	3
1.500	54	0	0	0	54	2	4
2.000	17	2	0	0	19	6	5
2.500	0	0	0	0	0	0	6
3.000	15	0	0	0	15	3	7
4.000	1	0	0	0	1	0	8
6.000	0	0	0	0	0	0	9
8.000	5	0	0	0	5	0	10
<b>Total:</b>	<b>3,265</b>	<b>258</b>	<b>36</b>	<b>0</b>	<b>3,487</b>	<b>99</b>	

#### 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	0	0	0	0	0	0	0	1
0.750	2,867	385	3	6	43	47	3,351	2
1.000	1	38	1	0	0	2	42	3
1.500	0	38	1	6	4	5	54	4
2.000	0	14	0	3	1	1	19	5
2.500	0	0	0	0	0	0	0	6
3.000	0	3	0	5	5	2	15	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	5	0	5	10
<b>Total:</b>	<b>2,868</b>	<b>478</b>	<b>5</b>	<b>21</b>	<b>58</b>	<b>57</b>	<b>3,487</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	454	32	3		483	2
<b>Total Fire Hydrants</b>	<b>455</b>	<b>32</b>	<b>3</b>	<b>0</b>	<b>484</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**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:	218
Number of distribution system valves end of year:	649
Number of distribution valves operated during year:	202

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## WATER OPERATING SECTION FOOTNOTES

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### 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.

done

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### 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.

Account 640 Operating Supplies - In 2004 we were required to do more water testing than in 2003. We also had repairs to the backhoe and water main/service locator. We also purchased tires in 2004. In 2003 we had very few repairs to equipment.

Account 651 Maintenance of Mains - In 2003 we had more water main breaks and for many of them we had to hire a contractor to fix the main. In 2004 we had fewer water main breaks and the utility staff was able to fix them.

Account 654 Maintenance of Hydrants - In 2003 we cut down hydrants versus replace hydrants. In 2004 we replaced hydrants and hired a company to paint hydrants.

Account 923 Outside Services - In 2003 we hired a consultant to prepare a water impact study. Also, in 2003 we accepted audit proposes for the 2003 audit completed in 2004 (the new firm is less expensive than the previous firm). We also prepared and submitted a rate study in 2003.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax rate is TIF rate.

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

If Adjustments for any account are nonzero, please explain.

Account 343 Transmission and Distribution Mains Over reported by \$1500 in 2003

Account 348 Hydrants under reported by \$1500 in 2003

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### WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

In 2004 we discovered that the CIAC prior to 2003 did not include engineering. We added the engineering in 2004.

We also discovered that the CIAC for Alpine Meadows Development was recorded twice in 2003. The CIAC for Hawthorne Development for 2003 did not include engineering.

Account 314 - Wells  
\$2,195 - Engineering prior to 2003

Account 343 Transmission and Distribution Mains -  
\$461,860 - Engineering prior to 2003  
(160,204) - Alpine Meadows 2003 CIAC reported twice  
619 - Engineering for Hawthorne  
302,275 Total

Account 345 Services -  
\$151,946 - Engineering prior to 2003  
(65,625) - Alpine Meadows 2003 CIAC reported twice  
197 - Engineering for Hawthorne  
85,518 Total

Account 348 Hydrants -  
\$59,870 - Engineering prior to 2003  
(48,300) - Alpine Meadows 2003 CIAC reported twice  
2,235 - Engineering for Hawthorne  
299,349 - 2003 Hydrants put on line 349 in error  
313,154 Total

Account 349 Other Transmission and Distribution Plant -  
\$(299,349) 2003 hydrants put on line 349 in error

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#### 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 Main financed by Safe Drinking Water Fund Loan \$281,235,  
Water Main financed by Water operating cash \$19,209.  
Water Main contributed by developers \$359,844.

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#### Water Services (Page W-18)

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

Services financed by Safe Drinking Water Fund Loan was \$15,997.  
Serviced financed by developer contributions was \$146,779.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**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.**

The station meters are the 8 inch meters. We test them every other year. In 2003 all five meters were tested. All five meters will be tested in 2005.

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

The DNR asks that 1/3 of the valves be tested each year. Therefore valve testing is done on a three year rotation.

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