



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ORFORDVILLE MUNICIPAL WATER UTILITY

Principal Office: 106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

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: ORFORDVILLE MUNICIPAL WATER UTILITY

Utility Address: 106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

When was utility organized? 7/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SHERRI L WAEGE
Title: VILLAGE CLERK-TREASURER

Office Address:
106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

Telephone: (608) 879 - 2004

Fax Number: (608) 879 - 2022

E-mail Address: clerk@orfordville.org

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

Name: JAMES R. FRECHETTE
Title: AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfdcpa@wi.rr.com

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

Name: MR DAVID OLSEN
Title: VILLAGE PRESIDENT

Office Address:
205 DICKSON STREET
ORFORDVILLE, WI 53576

Telephone: (608) 879 - 2477

Fax Number: (608) 879 - 2022

E-mail Address: president@orfordville.org

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: JAMES R FRECHETTE

Title: AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfdcpa@wi.rr.com

Date of most recent audit report: 1/15/2004

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR DAVID FULLER

Title: WATER SUPERINTENDENT

Office Address:
106 N CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

Telephone: (608) 879 - 2004

Fax Number: (608) 879 - 2022

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR JERRY CRAMER, VILLAGE BOARD
- MR JASON HARDING, VILLAGE BOARD
- MR DAVID OLSEN, VILLAGE PRESIDENT
- MR DALE PETERSON, VILLAGE BOARD
- MS LENORE SCOTT, VILLAGE BOARD
- MR EUGENE SHOEMAKER, VILLAGE BOARD
- MS BECKY STUVENGEN, VILLAGE BOARD

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

, WI

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)	196,789	193,711	1
Operating Expenses:			
Operation and Maintenance Expense (401)	86,550	77,060	2
Depreciation Expense (403)	27,151	26,325	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,881	35,019	5
Total Operating Expenses	152,582	138,404	
Net Operating Income	44,207	55,307	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	44,207	55,307	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,398	3,545	9
Miscellaneous Nonoperating Income (421)	0	57,339	10
Total Other Income	4,398	60,884	
Total Income	48,605	116,191	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,002)	0	11
Other Income Deductions (426)	17,425	17,028	12
Total Miscellaneous Income Deductions	9,423	17,028	
Income Before Interest Charges	39,182	99,163	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	39,182	99,163	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,670,162	869,332	19
Balance Transferred from Income (433)	39,182	99,163	20
Miscellaneous Credits to Surplus (434)	0	701,667	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,709,344	1,670,162	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	196,789		196,789	1
Total (Acct. 400):	196,789	0	196,789	
Operation and Maintenance Expense (401):				
Derived	86,550		86,550	2
Total (Acct. 401):	86,550	0	86,550	
Depreciation Expense (403):				
Derived	27,151		27,151	3
Total (Acct. 403):	27,151	0	27,151	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	38,881		38,881	5
Total (Acct. 408):	38,881	0	38,881	
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:	44,207	0	44,207	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	4,398	0	4,398	10
Total (Acct. 419):	4,398	0	4,398	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	4,398	0	4,398

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,002)	[REDACTED]	(8,002) 13
NONE	0	0	0 14
Total (Acct. 425):	(8,002)	0	(8,002)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	17,425	17,425 15
NONE	0	0	0 16
Total (Acct. 426):	0	17,425	17,425
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,002)	17,425	9,423

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	56,607	(17,425)	39,182
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	928,184	741,978	1,670,162 23
Total (Acct. 216):	928,184	741,978	1,670,162
Balance Transferred from Income (433):			
Derived	56,607	(17,425)	39,182 24
Total (Acct. 433):	56,607	(17,425)	39,182
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	984,791	724,553	1,709,344

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	196,789	0	0	0	196,789	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	196,789	0	0	0	196,789	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,104,962	2,104,387	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	458,247	574,010	2
Net Utility Plant	1,646,715	1,530,377	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	20,784	20,784	5
Other Investments (124)	0	0	6
Special Funds (125)	42,916	42,392	7
Total Other Property and Investments	63,700	63,176	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	165,333	106,438	8
Temporary Cash Investments (132)	242,683	239,718	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,122	21,889	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,802	16,763	14
Materials and Supplies (150)	3,010	3,090	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	464,950	387,898	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,175,365	1,981,451	

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)	275,471	275,471	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,709,344	1,670,162	23
Total Proprietary Capital	1,984,815	1,945,633	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	832	1,231	28
Payables to Municipality (233)	592	592	29
Customer Deposits (235)			30
Taxes Accrued (236)	36,352	32,629	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	730	1,366	33
Total Current and Accrued Liabilities	38,506	35,818	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	152,044	0	36
Total Deferred Credits	152,044	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,175,365	1,981,451	

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	2,104,387	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,187,387	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	917,575	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,104,962	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)	263,748	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	194,499	0	0	0	12
Total Accumulated Provision	458,247	0	0	0	
Net Utility Plant	1,646,715	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)	396,936				396,936	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,151				27,151	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,907				1,907	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	29,058	0	0	0	29,058	16
Debits during year						17
Book cost of plant retired	2,200				2,200	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	160,046				160,046	21
					0	22
					0	23
					0	24
Total debits	162,246	0	0	0	162,246	25
Balance end of year (110.1)	263,748	0	0	0	263,748	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)	177,074				177,074	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,425				17,425	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	17,425	0	0	0	17,425	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	194,499	0	0	0	194,499	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,010	3,090 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,010	3,090

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	275,471	1
Changes during year (explain):		2
Balance end of year	<u><u>275,471</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,629	1
Accruals:		
Charged water department expense	38,881	2
Charged electric department expense		3
Charged sewer department expense	652	4
Other (explain):		
NONE		5
Total Accruals and other credits	39,533	
Taxes paid during year:		
County, state and local taxes	32,629	6
Social Security taxes	2,961	7
PSC Remainder Assessment	220	8
Other (explain):		
NONE		9
Total payments and other debits	35,810	
Balance end of year	36,352	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TAX INCREMENTAL DISTRICT NO. 3	20,784	1
Total (Acct. 123):	20,784	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WELL #3 FUND	14,015	3
DEPRECIATION FUND	28,901	4
Total (Acct. 125):	42,916	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,122	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	24,122	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ADDITIONAL FIRE PROTECTION FOR 2003	6,895	13
ADDITIONAL FIRE PROTECTION FOR 2004	7,461	14
OVERPAYMENT OF PROPERTY & LIABILITY INS FOR 2003	5,027	15
JOINT METER COSTS FOR 2003	4,711	16
JOINT METER COSTS FOR 2004	4,809	17
MISCELLANEOUS	899	18
Total (Acct. 145):	29,802	
Prepayments (165):		
NONE		19
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	20	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	21	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
2003 ENGINEERING COSTS PAID BY SEWER UTILITY IN ERROR.	592	22
Total (Acct. 233):	592	
Other Deferred Credits (253):		
Regulatory Liability	152,044	23
NONE		24
Total (Acct. 253):	152,044	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (100.1)	1,187,099	0	0	0	1,187,099	1	
Materials and Supplies	3,050	0	0	0	3,050	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	330,342	0	0	0	330,342	4	
Customer Advances for Construction					0	5	
Regulatory Liability	76,022	0	0	0	76,022	6	
					0	7	
Average Net Rate Base	783,785	0	0	0	783,785		
Net Operating Income	44,207	0	0	0	44,207	8	
Net Operating Income as a percent of Average Net Rate Base	5.64%	N/A	N/A	N/A	5.64%		

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.4	1
Electric	0	2
Gas	0	3
Sewer	1.6	4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	160,046	0	0	0	160,046	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,002				8,002	4
Other (specify):						
NONE					0	5
Balance End of Year	152,044	0	0	0	152,044	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/C 145 Receivable from Municipality

Balance represents specific items greater than \$2,000 except for miscellaneous amount of \$899. There are three items from the 12-31-03 balance. These amounts were not paid to the utility during 2004. They will be paid, along with the 2004 items, during 2005.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	193,532	190,280	1
Total Sales of Water	193,532	190,280	
Other Operating Revenues			
Forfeited Discounts (470)	737	700	2
Other Water Revenues (474)	2,520	2,731	3
Total Other Operating Revenues	3,257	3,431	
Total Operating Revenues	196,789	193,711	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	44,068	42,365	4
General Operating Expenses (680-690)	42,482	34,695	5
Total Operation and Maintenance Expenses	86,550	77,060	
Other Operating Expenses			
Depreciation Expense (403)	27,151	26,325	6
Amortization Expense (404)		0	7
Taxes (408)	38,881	35,019	8
Total Other Operating Expenses	66,032	61,344	
Total Operating Expenses	152,582	138,404	
NET OPERATING INCOME	44,207	55,307	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	442	24,880	105,759	4
Commercial	39	3,921	13,887	5
Industrial				6
Total Metered Sales to General Customers (461)	481	28,801	119,646	
Private Fire Protection Service (462)	1		696	7
Public Fire Protection Service (463)	1		63,914	8
Other Sales to Public Authorities (464)	17	3,072	9,276	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	500	31,873	193,532	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,670	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)	244	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	63,914	
Forfeited Discounts (470):		
Customer late payment charges	737	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	737	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,250	7
Other (specify): RECONNECTION FEES	270	8
Total Other Water Revenues (474)	2,520	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	25,560	25,625	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	7,939	6,555	3
Chemicals (630)	606	203	4
Supplies and Expenses (640)	5,027	4,670	5
Repairs of Water Plant (650)	4,058	4,608	6
Transportation Expenses (660)	878	704	7
Total Plant Operation and Maintenance Expenses	44,068	42,365	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	12,662	11,076	8
Office Supplies and Expenses (681)	2,549	3,763	9
Outside Services Employed (682)	5,476	4,528	10
Insurance Expense (684)	6,871	4,471	11
Employees Pensions and Benefits (686)	13,833	9,155	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,091	1,702	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	42,482	34,695	
Total Operation and Maintenance Expenses	86,550	77,060	

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		36,352	32,629	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		652	590	2
Net property tax equivalent		35,700	32,039	
Social Security		2,961	2,755	3
PSC Remainder Assessment		220	225	4
Other (specify): NONE			0	5
Total tax expense		38,881	35,019	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217519				3
County tax rate	mills		6.636399				4
Local tax rate	mills		5.917084				5
School tax rate	mills		10.952704				6
Voc. school tax rate	mills		1.904187				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.627893				10
Less: state credit	mills		1.234907				11
Net tax rate	mills		24.392986				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.917084				14
Combined School Tax Rate	mills		12.856891				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.773975				17
Total Tax Rate	mills		25.627893				18
Ratio of Local and School Tax to Total	dec.		0.732560				19
Total tax net of state credit	mills		24.392986				20
Net Local and School Tax Rate	mills		17.869331				21
Utility Plant, Jan. 1	\$	2,104,387	2,104,387				22
Materials & Supplies	\$	3,090	3,090				23
Subtotal	\$	2,107,477	2,107,477				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,107,477	2,107,477				26
Assessment Ratio	dec.		0.965297				27
Assessed Value	\$	2,034,341	2,034,341				28
Net Local & School Rate	mills		17.869331				29
Tax Equiv. Computed for Current Year	\$	36,352	36,352				30
Tax Equivalent per 1994 PSC Report	\$	27,125					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,352					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	340		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)	156,133		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	156,473	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	70,987		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,583		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,409		20
Total Pumping Plant	143,979	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,224		23
Total Water Treatment Plant	5,224	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)			340	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)			156,133	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	156,473	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			70,987	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			69,583	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,409	20
Total Pumping Plant	0	0	143,979	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,224	23
Total Water Treatment Plant	0	0	5,224	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16,875		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	109,769		26
Transmission and Distribution Mains (343)	470,290		27
Fire Mains (344)	0		28
Services (345)	86,390		29
Meters (346)	75,550	2,775	30
Hydrants (348)	66,447		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	825,321	2,775	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	238		35
Computer Equipment (372.1)	2,887		36
Transportation Equipment (373)	27,179		37
Other General Equipment (379)	25,511		38
Other Tangible Property (390)	0		39
Total General Plant	55,815	0	
Total utility plant in service directly assignable	1,186,812	2,775	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,186,812	2,775	

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)			16,875 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			109,769 26
Transmission and Distribution Mains (343)			470,290 27
Fire Mains (344)			0 28
Services (345)			86,390 29
Meters (346)	2,200		76,125 30
Hydrants (348)			66,447 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,200	0	825,896
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			238 35
Computer Equipment (372.1)			2,887 36
Transportation Equipment (373)			27,179 37
Other General Equipment (379)			25,511 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	55,815
Total utility plant in service directly assignable	2,200	0	1,187,387
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,200	0	1,187,387

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	130,014		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	130,014	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,112		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,942		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	117,054	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,350		23
Total Water Treatment Plant	4,350	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)			130,014 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	130,014
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			59,112 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			57,942 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	117,054
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,350 23
Total Water Treatment Plant	0	0	4,350

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	91,407		26
Transmission and Distribution Mains (343)	427,757		27
Fire Mains (344)	0		28
Services (345)	85,056		29
Meters (346)	0		30
Hydrants (348)	61,937		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	666,157	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	917,575	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	917,575	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			91,407 26
Transmission and Distribution Mains (343)			427,757 27
Fire Mains (344)			0 28
Services (345)			85,056 29
Meters (346)			0 30
Hydrants (348)			61,937 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	666,157
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	917,575
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	917,575

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			2,931	2,931	1
February			3,022	3,022	2
March			2,899	2,899	3
April			3,074	3,074	4
May			2,909	2,909	5
June			3,155	3,155	6
July			3,150	3,150	7
August			3,219	3,219	8
September			3,998	3,998	9
October			4,002	4,002	10
November			3,280	3,280	11
December			2,985	2,985	12
Total annual pumpage	0	0	38,624	38,624	
Less: Water sold				31,873	13
Volume pumped but not sold				6,751	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				381	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				242	18
Total volume not sold but accounted for				623	19
Volume pumped but unaccounted for				6,128	20
Percent of water lost				16%	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.)				338	23
Date of maximum: 8/23/2004					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				17	26
Date of minimum: 5/22/2004					27
Total KWH used for pumping for the year				89,643	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
301 GIFFORD STREET	2	715	8	98,312	Yes	1
CLARK STREET	3	987	12	200,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	301 GIFFORD STREET	CLARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FRANKLIN	GOULD	5
Year Installed	1998	1995	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	460	900	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTORS	9 10
Year Installed	1998	1995	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	125	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	ORFORDVILLE TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	94		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	5,993	0	0	0	5,993	1
M	D	6.000	22,666	0	0	0	22,666	2
A	D	8.000	269	0	0	0	269	3
M	D	8.000	10,954	0	0	0	10,954	4
P	D	8.000	2,228	0	0	0	2,228	5
M	D	10.000	6,571	0	0	0	6,571	6
M	D	12.000	1,059	0	0	0	1,059	7
Total Within Municipality			49,740	0	0	0	49,740	
Total Utility			49,740	0	0	0	49,740	

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	0.625	280	0	0	0	280	34	1
M	0.750	109	0	0	0	109		2
M	1.000	149	0	0	0	149		3
M	1.500	23	0	0	0	23	20	4
M	2.000	5	0	0	0	5		5
Total Utility		566	0	0	0	566	54	

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	685	24	44	0	665	34	1
1.000	10	2	0	0	12	0	2
1.500	4	0	0	0	4	0	3
2.000	8	0	0	0	8	0	4
3.000	2	0	0	0	2	0	5
Total:	709	26	44	0	691	34	

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	451	32	0	9	1	172	665	1
1.000	0	6	0	1	0	5	12	2
1.500	0	3	0	1	0	0	4	3
2.000	0	1	0	4	0	3	8	4
3.000	0	0	0	1	1	0	2	5
Total:	451	42	0	16	2	180	691	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	82			(1)	81	2
Total Fire Hydrants	82	0	0	(1)	81	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	184
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, 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

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

a/c 684 Insurance Expense

The rates paid by the village increased from 2003 to 2004. As a result, the amount paid by the water utility also increased.

a/c 686 Pensions and Benefits

The rates for health insurance increased, the allocation of pension costs for the water superintendent also increased for 2004. This resulted in an increase of \$4,678.

Meters (Page W-19)

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

Each year a list of all meters 10 years or older is completed from our meter card file. During the year, mainly in spring and fall, the meters are taken out, replaced with a different tested meter. The meters taken out are tested before being returned to service. At this time, contact are being made for meter changes. There will be many more this year in 2005 as compared to 2004.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. Every two years the master meters at well #2 and 3 are tested by CTW Corporation. They are removed and sent to Minnesota where they are tested, then sent back, and reinstalled. This takes about 2 weeks. They both are due to be tested again in the fall of 2005.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

A review of the number of hydrants was done and it was determined that there were only 81 instead of the 82 reported at 12-31-03. This was reflected in the adjustment column but no adjustment of dollars was made. The number of valves was also reviewed and adjusted.