



3014 (02-02-05)

ANNUAL REPORT

OF

Name: PELL LAKE SANITARY DISTRICT NO. 1

Principal Office: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

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.

SIGNATURE PAGE

I PAUL SCHNEIDER of
(Person responsible for accounts)

PELL LAKE SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/25/2005
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PELL LAKE SANITARY DISTRICT NO. 1

Utility Address: W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157-0388

When was utility organized? 11/1/1991

Report any change in name:

Effective Date:

Utility Web Site: plsd@genevaonline.com

Utility employee in charge of correspondence concerning this report:

Name: MR. PAUL SCHNEIDER

Title: TREASURER

Office Address: PELL LAKE SANITARY DISTRICT
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

E-mail Address: pas1397@genevaonline.com

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

Name: KAREN S. HALL

Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: kshcanada@sbcglobal.net

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

Name: MR. BILL MARKUT

Title: PRESIDENT

Office Address:
W974 PELL LAKE DRIVE
P.O. BOX 388
PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

E-mail Address: markut@genevaonline.com

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: PATRICK W. ROMENESKO

Title: CPA/SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8497

E-mail Address: pwrrome@sbcglobal.net

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

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

Names and titles of utility management including manager or superintendent:

Name: MR. JAMES MARQUARDT

Title: UTILITY DIRECTOR

Office Address: PELL LAKE SANITARY DISTRICT

W974 PELL LAKE DRIVE

P.O. BOX 388

PELL LAKE, WI 53157

Telephone: (262) 279 - 5020

Fax Number: (262) 279 - 0196

E-mail Address: plsd_wwtf@genevaonline.com

Name of utility commission/committee: PLSD #1 BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR JOHN DERKS, SECRETARY

MR BILL MARKUT, PRESIDENT

MR PAUL SCHNEIDER, TREASURER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	460,145	444,276	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	232,074	208,261	2
Depreciation Expense (403)	37,421	35,270	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,853	7,524	5
Total Operating Expenses	277,348	251,055	
Net Operating Income	182,797	193,221	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	182,797	193,221	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	427,103	418,255	10
Miscellaneous Nonoperating Income (421)	(688)	(125,536)	11
Total Other Income	426,415	292,719	
Total Income	609,212	485,940	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,387)	0	12
Other Income Deductions (426)	202,038	201,065	13
Total Miscellaneous Income Deductions	162,651	201,065	
Income Before Interest Charges	446,561	284,875	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	326,082	332,633	14
Amortization of Debt Discount and Expense (428)	23,774	24,702	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	349,856	357,335	
Net Income	96,705	(72,460)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	30,746,585	939,665	20
Balance Transferred from Income (433)	96,705	(72,460)	21
Miscellaneous Credits to Surplus (434)	0	29,879,380	22
Miscellaneous Debits to Surplus--Debit (435)	787,736	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	30,055,554	30,746,585	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	460,145		460,145	1
Total (Acct. 400):	460,145	0	460,145	
Operation and Maintenance Expense (401-402):				
Derived	232,074		232,074	2
Total (Acct. 401-402):	232,074	0	232,074	
Depreciation Expense (403):				
Derived	37,421		37,421	3
Total (Acct. 403):	37,421	0	37,421	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	7,853		7,853	5
Total (Acct. 408):	7,853	0	7,853	
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:	182,797	0	182,797	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	39,376	0	39,376	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	387,727	0	387,727 12
Total (Acct. 419):	427,103	0	427,103
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	187,392	187,392 13
NON-REGULATED SEWER INCOME (LOSS)	(326,085)	138,005	(188,080) 14
Total (Acct. 421):	(326,085)	325,397	(688)
TOTAL OTHER INCOME:	101,018	325,397	426,415
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(39,387)	██████████	(39,387) 15
NONE	0	0	0 16
Total (Acct. 425):	(39,387)	0	(39,387)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	202,038	202,038 17
NONE	0	0	0 18
Total (Acct. 426):	0	202,038	202,038
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,387)	202,038	162,651
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	326,082	██████████	326,082 19
Total (Acct. 427):	326,082	0	326,082
Amortization of Debt Discount and Expense (428):			
NONE	23,774	██████████	23,774 20
Total (Acct. 428):	23,774	0	23,774
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	349,856	0	349,856
NET INCOME:	(26,654)	123,359	96,705
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	887,515	29,859,070	30,746,585 25
Total (Acct. 216):	887,515	29,859,070	30,746,585
Balance Transferred from Income (433):			
Derived	(26,654)	123,359	96,705 26
Total (Acct. 433):	(26,654)	123,359	96,705
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	787,736	787,736 28
Total (Acct. 435)--Debit:	0	787,736	787,736
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	860,861	29,194,693	30,055,554

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	460,145	0	0	0	460,145	1
Less: interdepartmental sales	0	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	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	460,145	0	0	0	460,145	

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	100,021		100,021	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	157,447		157,447	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	54		54	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	257,522	0	257,522	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.6	1
Electric	0	2
Gas	0	3
Sewer	4.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,617,925	13,455,283	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,397,790	1,153,370	2
Net Utility Plant	12,220,135	12,301,913	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,121,273	17,947,861	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,585,025	1,245,047	4
Net Nonutility Property	16,536,248	16,702,814	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,503,877	8,949,455	6
Special Funds (125)	2,750,607	2,590,017	7
Total Other Property and Investments	27,790,732	28,242,286	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	818,133	661,492	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	104,231	76,886	11
Other Accounts Receivable (143)	105,028	109,367	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	740,013	746,577	14
Materials and Supplies (150)	6,379	4,070	15
Prepayments (165)	27,711	23,693	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,801,495	1,622,085	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	115,296	139,070	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	115,296	139,070	
Total Assets and Other Debits	41,927,658	42,305,354	

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)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	30,055,554	30,746,585	23
Total Proprietary Capital	30,055,554	30,746,585	
LONG-TERM DEBT			
Bonds (221)	9,509,366	9,792,771	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,431,907	1,531,575	26
Total Long-Term Debt	10,941,273	11,324,346	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,566	62,830	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	160,916	163,363	32
Other Current and Accrued Liabilities (238)	0	8,230	33
Total Current and Accrued Liabilities	182,482	234,423	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	748,349	0	36
Total Deferred Credits	748,349	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	41,927,658	42,305,354	

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	13,455,283	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,326,269	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,291,656	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	0	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	13,617,925	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)	328,389	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,069,401	0	0	0	13
Total Accumulated Provision	1,397,790	0	0	0	
Net Utility Plant	12,220,135	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)	286,007				286,007	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,421				37,421	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,961				4,961	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
To correct 2003 closing of account	787,736				787,736	12
					0	13
					0	14
					0	15
Total credits	830,118	0	0	0	830,118	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	787,736				787,736	21
					0	22
					0	23
					0	24
Total debits	787,736	0	0	0	787,736	25
Balance end of year (110.1)	328,389	0	0	0	328,389	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)	867,363				867,363	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	202,038				202,038	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	202,038	0	0	0	202,038	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,069,401	0	0	0	1,069,401	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	17,947,861	173,412	0	18,121,273	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	17,947,861	173,412	0	18,121,273	
Less accum. prov. depr. & amort. (122)	1,245,047	339,978	0	1,585,025	3
Net Nonutility Property	16,702,814	(166,566)	0	16,536,248	

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

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,379	4,070	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	6,379	4,070	

**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)				
1998 CLEAN WATER FUND	2,868	428	27,294	1
1998 WATER SYSTEM MORTGAGE REVENUE BONDS	418	428	9,823	2
2001 RURAL DEVELOPMENT BONDS	186	428	4,397	3
2002 CLEAN WATER FUND NOTES	267	428	1,889	4
2002 DEFERRED LOSS ON EARLY RETIREMENT OF DEBT	20,035	428	71,893	5
Total			115,296	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u><u>0</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)	
1998 Water System Mortgage Rev Bonds	07/15/1998	07/15/2037	5.25%	6,173,000	1
1998 Clean Water Fund Revenue Bonds	09/23/1998	05/01/2018	0.34%	2,972,533	2
2001 RURAL DEVELOPMENT	10/15/2001	04/01/2041	4.75%	363,833	3
Total Bonds (Account 221):				9,509,366	

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)	
Other Long-Term Debt (224)					
2002 G.O. CLEAN WATER FUND	02/27/2002	05/01/2018	0.34%	72,478	1
1998 G.O. Clean Water Fund	09/23/1998	05/01/2018	0.34%	1,359,429	2
Total for Account 224				1,431,907	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,853	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
None	0	5
Total Accruals and other credits	<u>7,853</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	7,376	7
PSC Remainder Assessment	477	8
Other (explain):		
None	0	9
Total payments and other debits	<u>7,853</u>	
Balance end of year	<u><u>0</u></u>	

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)					
1998 Water Mortgage Revenue Bonds	148,319	294,082	295,792	146,609	1
2001 RURAL DEVELOPMENT BONDS	4,374	16,488	16,531	4,331	2
1998 Clean Water Fund Revenue Bonds	6,533	10,463	10,179	6,817	3
Subtotal	159,226	321,033	322,502	157,757	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1998 Clean Water Fund Loan	4,093	4,785	5,760	3,118	5
2002 CLEAN WATER FUND LOAN	44	264	267	41	6
Subtotal	4,137	5,049	6,027	3,159	
Notes Payable (231)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Total	163,363	326,082	328,529	160,916	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-1995 20 YEAR	1,074,772	2
SPECIAL ASSESSMENTS RECEIVABLE-1995 40 YEAR	4,839,537	3
SPECIAL ASSESSMENTS RECEIVABLE-1998 SEWER	2,589,568	4
Total (Acct. 124):	8,503,877	
Special Funds (125):		
WATER SPECIAL REDEMPTION FUND	189,166	5
SEWER EQUIPMENT REPLACEMENT FUND	155,250	6
LAKE MANAGEMENT FUND	5,845	7
SEWER SPECIAL REDEMPTION FUND	215,395	8
SPECIAL ASSESSMENT FUNDS	1,918,923	9
WATER DEPRECIATION FUNDS	266,028	10
Total (Acct. 125):	2,750,607	
Notes Receivable (141):		
NONE	0	11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	71,149	12
Electric	0	13
Sewer (Regulated)	0	14
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS AND LABOR	174	15
REIMBURSEMENTS FROM DEVELOPERS	6,665	16
INSTALLATION OF LATERALS AND ROAD RESTORATION CHARGES	26,243	17
Total (Acct. 142):	104,231	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	105,028	18
Merchandising, jobbing and contract work	0	19
Other (specify):		
NONE	0	20
Total (Acct. 143):	105,028	
Receivables from Municipality (145):		
1995 WATER AND SEWER ASSESSMENTS ON THE 2004 TAX ROLL	470,821	21
1998 SEWER ASSESSMENTS ON THE 2004 TAX ROLL	248,440	22
COURT IMPOSED JUDGEMENTS ON THE 2004 TAX ROLL	8,691	23

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)
Receivables from Municipality (145):		
DELINQUENT WATER & SEWER BILLS ON THE 2004 TAX ROLL	11,757	24
BALANCE ON PUBLIC FIRE PROTECTION	304	25
Total (Acct. 145):	740,013	
Prepayments (165):		
PREPAID INSURANCE	27,711	26
Total (Acct. 165):	27,711	
Extraordinary Property Losses (182):		
NONE	0	27
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	28
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	748,349	30
NONE	0	31
Total (Acct. 253):	748,349	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,300,020	0	0	0	1,300,020	1
Materials and Supplies	5,224	0	0	0	5,224	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	307,198	0	0	0	307,198	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	374,174	0	0	0	374,174	6
NONE	0	0	0	0	0	7
Average Net Rate Base	623,872	0	0	0	623,872	
Net Operating Income	182,797	0	0	0	182,797	8
Net Operating Income as a percent of						
Average Net Rate Base	29.30%	N/A	N/A	N/A	29.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	787,736	0	0	0	787,736	2
Other (specify):						
NONE	0	0	0	0	0	3
Deduct charges:						
Miscellaneous Amortization (425)	39,387	0	0	0	39,387	4
Other (specify):						
NONE	0	0	0	0	0	5
Balance End of Year	748,349	0	0	0	748,349	

FINANCIAL SECTION FOOTNOTES

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

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

The established regulatory liability was revised on 03-23-05 after discussion with Bridgot Quandt at the Public Service Commission. The original amount was \$666,298. The revised amount is \$787,736.

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

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

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	441,870	425,228	1
Total Sales of Water	441,870	425,228	
Other Operating Revenues			
Forfeited Discounts (470)	1,816	845	2
Miscellaneous Service Revenues (471)	9,383	9,518	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,076	8,685	6
Total Other Operating Revenues	18,275	19,048	
Total Operating Revenues	460,145	444,276	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	11,062	12,957	7
Pumping Expenses (620-625)	20,735	19,671	8
Water Treatment Expenses (630-635)	52,155	51,434	9
Transmission and Distribution Expenses (640-655)	27,687	26,336	10
Customer Accounts Expenses (901-904)	3,440	3,861	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	116,995	94,002	13
Total Operation and Maintenance Expenses	232,074	208,261	
Other Operating Expenses			
Depreciation Expense (403)	37,421	35,270	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	7,853	7,524	16
Total Other Operating Expenses	45,274	42,794	
Total Operating Expenses	277,348	251,055	
NET OPERATING INCOME	182,797	193,221	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	45	226	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	45	226	
Metered Sales to General Customers (461)				
Residential	1,418	66,337	277,459	4
Commercial	22	2,602	9,777	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	1,440	68,939	287,236	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		152,782	8
Other Sales to Public Authorities (464)	5	405	1,626	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,447	69,389	441,870	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	152,782	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	152,782	
Forfeited Discounts (470):		
Customer late payment charges	1,816	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,816	
Miscellaneous Service Revenues (471):		
WATER AND WELL PERMITS	1,600	7
MISCELLANEOUS PARTS AND LABOR	4,045	8
VACANT SERVICE CHARGES	1,588	9
ASSESSMENT LETTERS AND MISCELLANEOUS	2,150	10
Total Miscellaneous Service Revenues (471)	9,383	
Rents from Water Property (472):		
NONE	0	11
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,263	13
Other (specify):		
COURT JUDGEMENTS RECEIVED FROM CUSTOMERS, COURT FILING FEES	1,968	14
RECONNECTION FEES, NSF CHARGES	845	15
Total Other Water Revenues (474)	7,076	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	10,588	11,257	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	389	1,700	3
Maintenance of Water Source Plant (605)	85	0	4
Total Source of Supply Expenses	11,062	12,957	
PUMPING EXPENSES			
Operation Labor (620)	313	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	18,947	17,491	7
Operation Supplies and Expenses (623)	1,241	123	8
Maintenance of Pumping Plant (625)	234	2,057	9
Total Pumping Expenses	20,735	19,671	
WATER TREATMENT EXPENSES			
Operation Labor (630)	21,262	21,298	10
Chemicals (631)	14,666	14,070	11
Operation Supplies and Expenses (632)	13,696	10,724	12
Maintenance of Water Treatment Plant (635)	2,531	5,342	13
Total Water Treatment Expenses	52,155	51,434	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	23,677	20,789	14
Operation Supplies and Expenses (641)	650	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	1,083	409	17
Maintenance of Services (652)	1,505	2,673	18
Maintenance of Meters (653)	719	1,005	19
Maintenance of Hydrants (654)	53	1,391	20
Maintenance of Other Plant (655)	0	69	21
Total Transmission and Distribution Expenses	27,687	26,336	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,040	2,007	22
Accounting and Collecting Labor (902)	1,400	1,310	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	544	25
Total Customer Accounts Expenses	3,440	3,861	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	21,311	19,865	27
Office Supplies and Expenses (921)	12,817	12,231	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	16,885	15,767	30
Property Insurance (924)	25,315	18,639	31
Injuries and Damages (925)	0	238	32
Employee Pensions and Benefits (926)	36,111	24,719	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	3,104	410	35
Transportation Expenses (933)	1,452	2,133	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	116,995	94,002	
Total Operation and Maintenance Expenses	232,074	208,261	

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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		7,376	6,972	3
PSC Remainder Assessment		477	552	4
Other (specify): NONE		0	0	5
Total tax expense		7,853	7,524	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,770	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	32,712	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	37,482	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	13,356	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	19,385	14,860	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	32,741	14,860	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,770	0	21
Structures and Improvements (331)	0	29,577	22
Water Treatment Equipment (332)	319,133	0	23
Total Water Treatment Plant	323,903	29,577	

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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	4,770	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	32,712	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	37,482	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	13,356	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	34,245	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	47,601	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	4,770	21
Structures and Improvements (331)	0	0	29,577	22
Water Treatment Equipment (332)	0	0	319,133	23
Total Water Treatment Plant	0	0	353,480	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,580	500	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	23,142	0	26
Transmission and Distribution Mains (343)	417,866	0	27
Fire Mains (344)	0	0	28
Services (345)	99,859	0	29
Meters (346)	12,073	3,582	30
Hydrants (348)	65,530	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	631,050	4,082	
GENERAL PLANT			
Land and Land Rights (389)	81,726	0	33
Structures and Improvements (390)	42,060	491	34
Office Furniture and Equipment (391)	1,863	2,371	35
Computer Equipment (391.1)	28,931	0	36
Transportation Equipment (392)	50,892	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	11,322	316	39
Laboratory Equipment (395)	10,185	250	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	158	550	42
SCADA Equipment (397.1)	21,459	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	248,596	3,978	
Total utility plant in service directly assignable	1,273,772	52,497	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,273,772	52,497	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	13,080	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	23,142	26
Transmission and Distribution Mains (343)	0	0	417,866	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	99,859	29
Meters (346)	0	0	15,655	30
Hydrants (348)	0	0	65,530	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	635,132	
GENERAL PLANT				
Land and Land Rights (389)	0	0	81,726	33
Structures and Improvements (390)	0	0	42,551	34
Office Furniture and Equipment (391)	0	0	4,234	35
Computer Equipment (391.1)	0	0	28,931	36
Transportation Equipment (392)	0	0	50,892	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	11,638	39
Laboratory Equipment (395)	0	0	10,435	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	708	42
SCADA Equipment (397.1)	0	0	21,459	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	252,574	
Total utility plant in service directly assignable	0	0	1,326,269	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	0	1,326,269	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	602,341	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	602,341	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	245,922	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	356,941	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	602,863	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	602,341	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	602,341	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	245,922	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	356,941	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	602,863	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	426,114	0	26
Transmission and Distribution Mains (343)	7,396,546	34,980	27
Fire Mains (344)	0	0	28
Services (345)	1,021,055	71,365	29
Meters (346)	151,489	0	30
Hydrants (348)	1,206,628	3,800	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	10,201,832	110,145	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	774,475	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	774,475	0	
Total utility plant in service directly assignable	12,181,511	110,145	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,181,511	110,145	

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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	426,114 26
Transmission and Distribution Mains (343)	0	0	7,431,526 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	1,092,420 29
Meters (346)	0	0	151,489 30
Hydrants (348)	0	0	1,210,428 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	10,311,977
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	774,475 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	774,475
Total utility plant in service directly assignable	0	0	12,291,656
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	12,291,656

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	0	0	5,634	5,634	1
February	0	0	5,790	5,790	2
March	0	0	5,501	5,501	3
April	0	0	5,490	5,490	4
May	0	0	6,351	6,351	5
June	0	0	6,726	6,726	6
July	0	0	7,607	7,607	7
August	0	0	7,061	7,061	8
September	0	0	6,702	6,702	9
October	0	0	6,246	6,246	10
November	0	0	5,933	5,933	11
December	0	0	6,313	6,313	12
Total annual pumpage	0	0	75,354	75,354	
Less: Water sold				69,389	13
Volume pumped but not sold				5,965	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				4,227	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				4,227	19
Volume pumped but unaccounted for				1,738	20
Percent of water lost				2%	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.)				356	23
Date of maximum: 7/25/2004					24
Cause of maximum:					25
Summer Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				66	26
Date of minimum: 3/8/2004					27
Total KWH used for pumping for the year				200,592	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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)	
PELL LAKE DRIVE	1	1,270	13	400,000	Yes	1
PELL LAKE DRIVE	2	1,250	13	400,000	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	#1	#2	#3	1
Location	PELL LAKE DRIVE	PELL LAKE DRIVE	PELL LAKE DRIVE	2
Purpose	P	P	S	3
Destination	T	T	T	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	GENSET	5
Year Installed	1997	1997	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER	7
Actual Capacity (gpm)	400	400		8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	GENSET	9 10
Year Installed	1997	1997	1999	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	100	0	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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	122		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	8	0	0	0	8	1
P	D	6.000	139,656	583	0	0	140,239	2
M	D	8.000	496	0	0	0	496	3
P	D	8.000	16,144	0	0	0	16,144	4
M	D	10.000	261	0	0	0	261	5
P	D	10.000	41,634	0	0	0	41,634	6
Total Within Municipality			198,199	583	0	0	198,782	
Total Utility			198,199	583	0	0	198,782	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,456	0	0	0	1,456	76	1
M	1.000	36	43	0	0	79	0	2
M	1.500	1	0	0	0	1	0	3
M	2.000	5	0	0	0	5	0	4
Total Utility		1,498	43	0	0	1,541	76	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,454	36	0	0	1,490	128	1
1.000	14	0	0	0	14	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
Total:	1,472	36	0	0	1,508	128	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,465	0	0	0	0	25	1,490	1
1.000	0	12	0	0	0	2	14	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	0	0	0	2	4
Total:	1,465	16	0	0	0	27	1,508	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	498	2	0	0	500	2
Total Fire Hydrants	498	2	0	0	500	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 95
 Number of distribution system valves end of year: 392
 Number of distribution valves operated during year: 72

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Property Insurance (924) There was an increase in premiums for 2004 as well as a worker's comp refund of \$4,100 in the prior year.

Employee Pensions and Benefits (926) There was an increase in health insurance premiums for 2004.

Water Mains (Page W-17)

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

Water mains were contributed by developers.

Water Services (Page W-18)

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

Water services were charged per PSC authorized rates and/or contributed by developers.

Meters (Page W-19)

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

The utility tests approximately 120 meters per year. This utility has not been in operation for 10 years so all meters have not yet been tested.

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.

Station meters are tested every two years.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Number of hydrants operated during the year - The utility has been notified of this and corrective action will be taken.
