



3014 (02-02-05)

ANNUAL REPORT

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

Principal Office: 5703 LILAC AVENUE
WAUSAU, WI 54401

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 DARIN WESTOVER of
(Person responsible for accounts)

RIB MOUNTAIN SANITARY DISTRICT, 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) 03/28/2005
(Date)

DIRECTOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIB MOUNTAIN SANITARY DISTRICT

Utility Address: 5703 LILAC AVENUE
WAUSAU, WI 54401

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISTRICT
5703 LILAC AVE.
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

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

Name: BILL MILLER

Title: AUDITOR

Office Address: SCHENCK BUSINESS SOLUTIONS
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 55467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

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

Name: EDWIN ABENDROTH

Title: PRESIDENT

Office Address:
5703 LILAC AVE
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: BILL MILLER

Title: AUDITOR

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 55467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 12/31/2004

Period covered by most recent audit: 1/1/2004 TO 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR. DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISRICT

5703 LILAC AVE

WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Name of utility commission/committee: RIB MOUNTAIN SANITARY DISTRICT

Names of members of utility commission/committee:

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRETARY

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)	729,672	739,729	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	359,037	315,588	2
Depreciation Expense (403)	57,485	56,001	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	15,308	13,731	5
Total Operating Expenses	431,830	385,320	
Net Operating Income	297,842	354,409	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	297,842	354,409	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(263,437)	(255,552)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	93,896	140,358	10
Miscellaneous Nonoperating Income (421)	439,735	16,479,721	11
Total Other Income	270,194	16,364,527	
Total Income	568,036	16,718,936	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(92,327)	0	12
Other Income Deductions (426)	299,295	295,400	13
Total Miscellaneous Income Deductions	206,968	295,400	
Income Before Interest Charges	361,068	16,423,536	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,675	37,989	14
Amortization of Debt Discount and Expense (428)	22,587	22,610	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	38,262	60,599	
Net Income	322,806	16,362,937	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,793,590	2,430,653	20
Balance Transferred from Income (433)	322,806	16,362,937	21
Miscellaneous Credits to Surplus (434)	75	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	19,116,471	18,793,590	

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	729,672		729,672	1
Total (Acct. 400):	729,672	0	729,672	
Operation and Maintenance Expense (401-402):				
Derived	359,037		359,037	2
Total (Acct. 401-402):	359,037	0	359,037	
Depreciation Expense (403):				
Derived	57,485		57,485	3
Total (Acct. 403):	57,485	0	57,485	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	15,308		15,308	5
Total (Acct. 408):	15,308	0	15,308	
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:	297,842	0	297,842	
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):				
SEWER DEPARTMENT OPERATING LOSS	(263,437)		(263,437)	9
Total (Acct. 417):	(263,437)	0	(263,437)	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	93,896	0	93,896 11
Total (Acct. 419):	93,896	0	93,896
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	96,390	96,390 12
TAX LEVY AND OTHERS	258,645	0	258,645 13
NEW CONTRIBUTED - SEWER	0	84,700	84,700 14
Total (Acct. 421):	258,645	181,090	439,735
TOTAL OTHER INCOME:	89,104	181,090	270,194
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(92,327)	[REDACTED]	(92,327) 15
NONE	0	0	0 16
Total (Acct. 425):	(92,327)	0	(92,327)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	134,150	134,150 17
DEPR. ON CONTRIBUTED PLANT - SEWER	0	165,075	165,075 18
MISC.	70	0	70 19
Total (Acct. 426):	70	299,225	299,295
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(92,257)	299,225	206,968
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	15,675	[REDACTED]	15,675 20
Total (Acct. 427):	15,675	0	15,675
Amortization of Debt Discount and Expense (428):			
UTILITY LONG TERM DEBT	22,587	[REDACTED]	22,587 21
Total (Acct. 428):	22,587	0	22,587
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
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 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	38,262	0	38,262
NET INCOME:	440,941	(118,135)	322,806
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,846,754	15,946,836	18,793,590 26
Total (Acct. 216):	2,846,754	15,946,836	18,793,590
Balance Transferred from Income (433):			
Derived	440,941	(118,135)	322,806 27
Total (Acct. 433):	440,941	(118,135)	322,806
Miscellaneous Credits to Surplus (434):			
ADJUST PRIOR YEAR 216 OPENING BALANCE	75	0	75 28
Total (Acct. 434):	75	0	75
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,287,770	15,828,701	19,116,471

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	729,672	0	0	0	729,672	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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE		0			0	6
Revenues subject to Wisconsin Remainder Assessment	729,672	0	0	0	729,672	

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	121,405		121,405	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	175,627		175,627	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	35,434		35,434	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	6,734		6,734	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	339,200	0	339,200	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,722,651	12,195,854	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,099,019	4,733,453	2
Net Utility Plant	9,623,632	7,462,401	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,528,044	14,241,176	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,691,680	6,520,363	4
Net Nonutility Property	7,836,364	7,720,813	
Investment in Municipality (123)	0	0	5
Other Investments (124)	97,143	152,853	6
Special Funds (125)	2,420,116	2,394,283	7
Total Other Property and Investments	10,353,623	10,267,949	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	704,129	1,250,366	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	114,580	110,345	11
Other Accounts Receivable (143)	70,539	46,421	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	277,307	515,068	14
Materials and Supplies (150)	21,178	21,296	15
Prepayments (165)	880	801	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,188,613	1,944,297	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	22,587	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	22,587	
Total Assets and Other Debits	21,165,868	19,697,234	

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)	19,116,471	18,793,590	23
Total Proprietary Capital	19,116,471	18,793,590	
LONG-TERM DEBT			
Bonds (221)	0	440,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	440,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	103,284	60,696	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	5,225	32
Other Current and Accrued Liabilities (238)	195	1,188	33
Total Current and Accrued Liabilities	103,479	67,109	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	1,945,918	396,535	36
Total Deferred Credits	1,945,918	396,535	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,165,868	19,697,234	

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	12,195,854	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)	3,751,749	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,913,350	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	0				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	57,552				9
Utility Plant Acquisition Adjustments (108)	0				10
Other Utility Plant Adjustments (109)	0				11
Total Utility Plant	12,722,651	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)	988,129	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,110,890	0	0	0	13
Total Accumulated Provision	3,099,019	0	0	0	
Net Utility Plant	9,623,632	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,756,713				2,756,713	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,485				57,485	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,707				7,707	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	500				500	10
Other credits (specify):						11
50 % OF OTHER COMMON	15,220				15,220	12
ADJUST PRIOR YEAR	44				44	13
					0	14
					0	15
Total credits	80,956	0	0	0	80,956	16
Debits during year						17
Book cost of plant retired	3,000				3,000	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	1,846,540				1,846,540	21
					0	22
					0	23
					0	24
Total debits	1,849,540	0	0	0	1,849,540	25
Balance end of year (110.1)	988,129	0	0	0	988,129	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,976,740				1,976,740	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	134,150				134,150	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	134,150	0	0	0	134,150	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)	2,110,890	0	0	0	2,110,890	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	14,241,176	286,868	0	14,528,044	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	14,241,176	286,868	0	14,528,044	
Less accum. prov. depr. & amort. (122)	6,520,363	194,206	22,889	6,691,680	3
Net Nonutility Property	7,720,813	92,662	(22,889)	7,836,364	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0				0	0 1
Other	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	11,857	12,176 2
Sewer utility	9,321	9,120 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	21,178	21,296

**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)				
REFUNDING BOND	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	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	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	0

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)	
G.O. BOND	02/01/1994	10/01/2004	4.75%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	15,309	2
Charged electric department expense	0	3
Charged sewer department expense	5,644	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	20,953	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	20,157	7
PSC Remainder Assessment	796	8
Other (explain):		
NONE	0	9
Total payments and other debits	20,953	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
G.O. BOND-94	5,225	15,675	20,900	0	2
Subtotal	5,225	15,675	20,900	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	5,225	15,675	20,900	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):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT - WATER	43,714	2
SPECIAL ASSESSMENT - SEWER	53,429	3
Total (Acct. 124):	97,143	
Special Funds (125):		
DEPRECIATION FUNDS	2,420,116	4
Total (Acct. 125):	2,420,116	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	114,580	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	114,580	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	30,238	10
Merchandising, jobbing and contract work	348	11
Other (specify):		
SEWER SPECIAL CONNECTION FEE	39,953	12
Total (Acct. 143):	70,539	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS	65,407	13
SANITARY DISTRICT TAX LEVY	161,730	14
DELINQUENT UTILITY BILLS AND MISC.	50,170	15
Total (Acct. 145):	277,307	
Prepayments (165):		
PREPAID OPERATING EXPENSE	880	16
Total (Acct. 165):	880	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,754,213	20
PUBLIC FIRE PROTECTION AND TAX LEVY	191,705	21
Total (Acct. 253):	1,945,918	

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)	3,505,901	0	0	0	3,505,901	1
Materials and Supplies	12,016	0	0	0	12,016	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,872,399	0	0	0	1,872,399	4
Customer Advances for Construction					0	5
Regulatory Liability	877,106	0	0	0	877,106	6
NONE					0	7
Average Net Rate Base	768,412	0	0	0	768,412	
Net Operating Income	297,842	0	0	0	297,842	8
Net Operating Income as a percent of Average Net Rate Base	38.76%	N/A	N/A	N/A	38.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	1,846,540	0	0	0	1,846,540	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	92,327				92,327	4
Other (specify): NONE					0	5
Balance End of Year	1,754,213	0	0	0	1,754,213	

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

deduction is prior year adjustment to match actual depr.

Interest Accrued (Acct. 237) (Page F-18)

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

G.O.bond was paid off during 2004

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.

account 143 - non-regulated sewer customer accounts receivable
account 431 - 39,953 is a special connection fee on district funded extensions
account 145 - 161,730 is the sanitary district tax levy
account 145 - 65,407 is the special assessment due in 2005
account 145 - 50,170 is sewer delinquent bills place on the tax roll

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

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

account 425 - amount estimated on contributions and average dereciation

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	720,281	726,339	1
Total Sales of Water	720,281	726,339	
Other Operating Revenues			
Forfeited Discounts (470)	4,314	6,825	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,077	6,565	6
Total Other Operating Revenues	9,391	13,390	
Total Operating Revenues	729,672	739,729	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	21,130	5,510	7
Pumping Expenses (620-625)	39,522	26,696	8
Water Treatment Expenses (630-635)	54,470	48,567	9
Transmission and Distribution Expenses (640-655)	66,698	60,930	10
Customer Accounts Expenses (901-904)	20,669	21,374	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	156,548	152,511	13
Total Operation and Maintenance Expenses	359,037	315,588	
Other Operating Expenses			
Depreciation Expense (403)	57,485	56,001	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	15,308	13,731	16
Total Other Operating Expenses	72,793	69,732	
Total Operating Expenses	431,830	385,320	
NET OPERATING INCOME	297,842	354,409	

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	26	299	532	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	26	299	532	
Metered Sales to General Customers (461)				
Residential	2,091	127,098	423,798	4
Commercial	165	55,105	108,525	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	2,256	182,203	532,323	
Private Fire Protection Service (462)	19		11,523	7
Public Fire Protection Service (463)	1		162,835	8
Other Sales to Public Authorities (464)	10	2,159	13,068	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	 2,312	 184,661	 720,281	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE	0	0
Total		0	0

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	162,835	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		4
Total Public Fire Protection Service (463)	162,835	
Forfeited Discounts (470):		
Customer late payment charges	4,314	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,314	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,077	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,077	

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)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	123	0	3
Maintenance of Water Source Plant (605)	21,007	5,510	4
Total Source of Supply Expenses	21,130	5,510	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	26,362	23,685	7
Operation Supplies and Expenses (623)	103	140	8
Maintenance of Pumping Plant (625)	13,057	2,871	9
Total Pumping Expenses	39,522	26,696	
WATER TREATMENT EXPENSES			
Operation Labor (630)	16,145	15,376	10
Chemicals (631)	28,095	29,792	11
Operation Supplies and Expenses (632)	831	388	12
Maintenance of Water Treatment Plant (635)	9,399	3,011	13
Total Water Treatment Expenses	54,470	48,567	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	3,163	2,644	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,733	1,675	16
Maintenance of Mains (651)	6,799	9,070	17
Maintenance of Services (652)	12,200	7,758	18
Maintenance of Meters (653)	10,677	8,901	19
Maintenance of Hydrants (654)	3,872	4,720	20
Maintenance of Other Plant (655)	28,254	26,162	21
Total Transmission and Distribution Expenses	66,698	60,930	

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)	2,123	2,477	22
Accounting and Collecting Labor (902)	15,296	14,639	23
Supplies and Expenses (903)	3,250	4,258	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	20,669	21,374	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	59,857	56,284	27
Office Supplies and Expenses (921)	13,006	12,798	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	9,628	6,800	30
Property Insurance (924)	6,810	5,932	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	50,675	60,733	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	5,719	3,448	35
Transportation Expenses (933)	7,893	6,185	36
Maintenance of General Plant (935)	2,960	331	37
Total Administrative and General Expenses	156,548	152,511	
Total Operation and Maintenance Expenses	359,037	315,588	

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		14,513	12,924	3
PSC Remainder Assessment		795	807	4
Other (specify): NONE		0	0	5
Total tax expense		15,308	13,731	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	174,726	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)	250,180	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	424,906	0	
PUMPING PLANT			
Land and Land Rights (320)	9,023	0	12
Structures and Improvements (321)	70,903	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)	54,000	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,889	0	20
Total Pumping Plant	158,815	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	164,657	0	23
Total Water Treatment Plant	164,657	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)			174,726	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)			250,180	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	424,906	
PUMPING PLANT				
Land and Land Rights (320)			9,023	12
Structures and Improvements (321)			70,903	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,889	20
Total Pumping Plant	0	0	158,815	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			164,657	23
Total Water Treatment Plant	0	0	164,657	

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)	34,945	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	163,884	0	26
Transmission and Distribution Mains (343)	1,797,211	469,684	27
Fire Mains (344)	0	0	28
Services (345)	0	12,000	29
Meters (346)	255,547	2,706	30
Hydrants (348)	20,552	1,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,272,139	485,390	
GENERAL PLANT			
Land and Land Rights (389)	20,355	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	36,716	0	35
Computer Equipment (391.1)	29,647	0	36
Transportation Equipment (392)	65,953	0	37
Stores Equipment (393)	1,903	0	38
Tools, Shop and Garage Equipment (394)	25,636	3,345	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	57,654	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	1,673	5,960	44
Other Tangible Property (399)	0		45
Total General Plant	239,537	9,305	
Total utility plant in service directly assignable	3,260,054	494,695	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,260,054	494,695	

**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)			34,945 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			163,884 26
Transmission and Distribution Mains (343)			2,266,895 27
Fire Mains (344)			0 28
Services (345)			12,000 29
Meters (346)			258,253 30
Hydrants (348)			21,552 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,757,529
GENERAL PLANT			
Land and Land Rights (389)			20,355 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			36,716 35
Computer Equipment (391.1)			29,647 36
Transportation Equipment (392)			65,953 37
Stores Equipment (393)		(1,903)	0 38
Tools, Shop and Garage Equipment (394)	3,000	1,903	27,884 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			57,654 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,633 44
Other Tangible Property (399)			0 45
Total General Plant	3,000	0	245,842
Total utility plant in service directly assignable	3,000	0	3,751,749
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,000	0	3,751,749

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	303,881	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	303,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	68,460		22
Water Treatment Equipment (332)	499,874		23
Total Water Treatment Plant	568,334	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			303,881 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	303,881
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			68,460 22
Water Treatment Equipment (332)			499,874 23
Total Water Treatment Plant	0	0	568,334

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	405,389		26
Transmission and Distribution Mains (343)	6,046,715	76,890	27
Fire Mains (344)	0		28
Services (345)	847,744	14,500	29
Meters (346)	0		30
Hydrants (348)	365,888	5,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,665,736	96,390	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	279,009		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	279,009	0	
Total utility plant in service directly assignable	8,816,960	96,390	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,816,960	96,390	

**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)			405,389 26
Transmission and Distribution Mains (343)			6,123,605 27
Fire Mains (344)			0 28
Services (345)			862,244 29
Meters (346)			0 30
Hydrants (348)			370,888 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	7,762,126
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			279,009 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	279,009
Total utility plant in service directly assignable	0	0	8,913,350
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	8,913,350

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			23,544	23,544	1
February			12,412	12,412	2
March			14,846	14,846	3
April			13,649	13,649	4
May			16,085	16,085	5
June			16,745	16,745	6
July			24,282	24,282	7
August			19,671	19,671	8
September			17,233	17,233	9
October			15,802	15,802	10
November			13,601	13,601	11
December			21,990	21,990	12
Total annual pumpage	0	0	209,860	209,860	
Less: Water sold				184,661	13
Volume pumped but not sold				25,199	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				17,743	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				17,743	19
Volume pumped but unaccounted for				7,456	20
Percent of water lost				4%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,810	24
Date of maximum: 7/30/2004					25
Cause of maximum:					26
LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				135	27
Date of minimum: 3/26/2004					28
Total KWH used for pumping for the year				411,360	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	90	16	700,000	Yes	1
WELL	2	90	16	700,000	Yes	2
WELL	3	90	16	700,000	Yes	3
WELL	4	80	20	500,000	Yes	4

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	WELL NO. 1	WELL NO. 2	WELL NO. 4	1
Location	5703 LILAC	5703 LILAC	5406 FERN LN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1986	1986	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO.3			14
Location	5701 LILAC			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			22 23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	40			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	TULIP RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	450,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	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.)	7.0000		12
Is a corrosion control chemical used (yes, no)?	N		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)	
P	D	3.000	39	0	0	0	39	1
P	D	4.000	65	0	0	0	65	2
P	D	6.000	112,506	1,861	0	0	114,367	3
M	D	8.000	1,215	0	0	0	1,215	4
P	D	8.000	85,189	2,700	0	0	87,889	5
P	D	10.000	11,886	0	0	0	11,886	6
M	D	12.000	330	0	0	0	330	7
P	D	12.000	45,708	3,719	0	0	49,427	8
M	D	14.000	2,346	0	0	0	2,346	9
Total Within Municipality			259,284	8,280	0	0	267,564	
Total Utility			259,284	8,280	0	0	267,564	

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	1.000	2,521	2	0	0	2,523	376	1
M	1.500	50	2	0	0	52	37	2
M	2.000	83	0	0	0	83	7	3
M	3.000	3	0	0	0	3	2	4
P	4.000	1	0	0	0	1	0	5
P	6.000	11	0	0	0	11	0	6
P	8.000	2	0	0	0	2	0	7
P	10.000	1	0	0	0	1	0	8
Total Utility		2,672	4	0	0	2,676	422	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,292	23	13	0	2,302	294	1
1.000	40	7	1	0	46	2	2
1.500	24	2	2	0	24	9	3
2.000	17	0	0	0	17	0	4
3.000	5	0	0	0	5	0	5
4.000	1	0	0	0	1	0	6
Total:	2,379	32	16	0	2,395	305	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,092	105	0	2	0	103	2,302	1
1.000	6	37	0	2	0	1	46	2
1.500	2	18	0	3	0	1	24	3
2.000	0	14	0	3	0	0	17	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
Total:	2,100	179	0	11	0	105	2,395	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	319	7			326	2
Total Fire Hydrants	319	7	0	0	326	
Flushing Hydrants						
	3	0			3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	326
Number of distribution system valves end of year:	793
Number of distribution valves operated during year:	600

WATER OPERATING SECTION FOOTNOTES

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

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

account 474 - calculated value based on meter asset

Water Operation & Maintenance Expenses (Page W-05)

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

account 605 - Well rehabilitation expense
account 623 - major maintenalnce, pump rebuild

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

account 926 - lower insurnace cost with high deductible plan

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

If Adjustments for any account are nonzero, please explain.

account 393 - corrected asset listing- moved to assount 394
account 394 - corredted asset listing- moved from account 393

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 added during the year included disrrict financed and 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.

services added included district financed and contributed by developers

Meters (Page W-19)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

meters retired at year end. Asset retirement will be in 2005

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 not shown, but are tested every 4 years
