



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ROTHSCHILD WATER UTILITY

Principal Office: 211 GRAND AVE
ROTHSCHILD, WI 54474-1199

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ROTHSCHILD WATER UTILITY

Utility Address: 211 GRAND AVE
ROTHSCHILD, WI 54474-1199

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KATHY MASON

Title: UTILITY CLERK

Office Address:

211 GRAND AVE
ROTHSCHILD, WI 54474

Telephone: (715) 359 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: rothsch@dwave.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NEAL C. TORNEY

Title: PRESIDENT

Office Address:

310 EDGAR AVE
ROTHSCHILD, WI 54474

Telephone: (715) 359 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: rothsch@dave.net

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: WILLIAM MILLER

Title: MANAGER

Office Address: SCHECK SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9791 EXT 4310

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions

Date of most recent audit report: 3/23/2005

Period covered by most recent audit: JANUARY 1, 2004 TO DECEMBER 31,2004

Names and titles of utility management including manager or superintendent:

Name: MR GEORGE O PETERSON

Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
211 GRAND AVE
ROTHSCHILD, WI 54474

Telephone: (715) 359 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: rothsch@dwave.net

Name of utility commission/committee: ROTHSCHILD WATER COMMISSION

Names of members of utility commission/committee:

- MR GLENN GEURINK, COMMISSIONER
- MR JAMES KELESKE, COMMISSIONER
- MS DENNIS MAHAR, COMMISSIONER
- MR DAN MORTENSEN, COMMISSIONER
- MR JACK OLSON, COMMISSIONER
- MRS ARLENE PAULSON, COMMISSIONER
- MR NEAL C TORNEY, CHAIRMAN

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)	778,441	793,752	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	271,818	297,230	2
Depreciation Expense (403)	140,873	139,123	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	120,487	122,733	5
Total Operating Expenses	533,178	559,086	
Net Operating Income	245,263	234,666	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	245,263	234,666	
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)	13,170	10,727	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	13,170	10,727	
Total Income	258,433	245,393	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,874)	0	12
Other Income Deductions (426)	10,251	10,250	13
Total Miscellaneous Income Deductions	1,377	10,250	
Income Before Interest Charges	257,056	235,143	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	156,525	163,440	14
Amortization of Debt Discount and Expense (428)	29,326	18,840	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	185,852	182,280	
Net Income	71,204	52,863	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,882,818	1,037,500	20
Balance Transferred from Income (433)	71,204	52,863	21
Miscellaneous Credits to Surplus (434)	0	795,516	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	2,414	3,061	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,951,608	1,882,818	

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	778,441		778,441	1
Total (Acct. 400):	778,441	0	778,441	
Operation and Maintenance Expense (401-402):				
Derived	271,818		271,818	2
Total (Acct. 401-402):	271,818	0	271,818	
Depreciation Expense (403):				
Derived	140,873		140,873	3
Total (Acct. 403):	140,873	0	140,873	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	120,487		120,487	5
Total (Acct. 408):	120,487	0	120,487	
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:	245,263	0	245,263	
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	

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):			
RIVER VALLEY BANK	13,170	0	13,170 11
Total (Acct. 419):	13,170	0	13,170
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	13,170	0	13,170
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,874)	[REDACTED]	(8,874) 14
NONE	0	0	0 15
Total (Acct. 425):	(8,874)	0	(8,874)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,251	10,251 16
NONE	0	0	0 17
Total (Acct. 426):	0	10,251	10,251
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,874)	10,251	1,377
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	156,525	[REDACTED]	156,525 18
Total (Acct. 427):	156,525	0	156,525
Amortization of Debt Discount and Expense (428):			
DEBT AMORTIZATION	29,326	[REDACTED]	29,326 19
Total (Acct. 428):	29,326	0	29,326
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1	[REDACTED]	1 21
Total (Acct. 430):	1	0	1

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	185,852	0	185,852
NET INCOME:	81,455	(10,251)	71,204
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,097,552	785,266	1,882,818 24
Total (Acct. 216):	1,097,552	785,266	1,882,818
Balance Transferred from Income (433):			
Derived	81,455	(10,251)	71,204 25
Total (Acct. 433):	81,455	(10,251)	71,204
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	2,414		2,414 28
Total (Acct. 436)--Debit:	2,414	0	2,414
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,176,593	775,015	1,951,608

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	778,441	0	0	0	778,441	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	778,441	0	0	0	778,441	

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	97,736		97,736	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,666		4,666	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	102,402	0	102,402	

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	2.3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,649,898	6,962,660	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,462,863	1,582,220	2
Net Utility Plant	6,187,035	5,380,440	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	376,869	374,455	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	376,869	374,455	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	58,718	1,416	8
Temporary Cash Investments (132)	814,169	680,434	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	117,845	142,253	11
Other Accounts Receivable (143)	3,357	3,023	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	12,986	14,798	15
Prepayments (165)	733	733	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,007,808	842,657	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	234,175	256,016	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	234,175	256,016	
Total Assets and Other Debits	7,805,887	6,853,568	

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)	1,154,263	1,154,263	21
Appropriated Earned Surplus (215)	376,869	374,455	22
Unappropriated Earned Surplus (216)	1,951,608	1,882,818	23
Total Proprietary Capital	3,482,740	3,411,536	
LONG-TERM DEBT			
Bonds (221)	3,623,000	3,145,000	24
Advances from Municipality (223)	130,010	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,753,010	3,145,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,555	4,824	28
Payables to Municipality (233)	377,855	269,304	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	12,204	13,219	32
Other Current and Accrued Liabilities (238)	9,924	9,685	33
Total Current and Accrued Liabilities	401,538	297,032	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	168,599	0	36
Total Deferred Credits	168,599	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,805,887	6,853,568	

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	6,962,660	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)	6,164,165	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	972,989	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	512,744				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,649,898	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)	1,264,889	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	197,974	0	0	0	13
Total Accumulated Provision	1,462,863	0	0	0	
Net Utility Plant	6,187,035	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,394,497				1,394,497	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	140,873				140,873	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,414				8,414	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
trade in on backhoe	35,500				35,500	12
					0	13
					0	14
					0	15
Total credits	184,787	0	0	0	184,787	16
Debits during year						17
Book cost of plant retired	136,922				136,922	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	177,473				177,473	21
					0	22
					0	23
					0	24
Total debits	314,395	0	0	0	314,395	25
Balance end of year (110.1)	1,264,889	0	0	0	1,264,889	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)	187,723				187,723	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,251				10,251	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	10,251	0	0	0	10,251	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)	197,974	0	0	0	197,974	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,986	14,798
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>12,986</u>	<u>14,798</u>

**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)				
BOND 2-25-02	13,350	428	213,655	1
bond 6-1-96	8,490	428	20,520	2
Total			234,175	
Unamortized premium on debt (251)				
NONE				3
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	1,154,263	1
Changes during year (explain):		2
Balance end of year	<u><u>1,154,263</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)	
MRT REV BOND	06/01/1996	12/01/2007	5.17%	455,000	1
MORTGAGE REV BOND	06/01/2000	12/01/2020	6.24%	620,000	2
REVENUE REFUNDING BOND	02/25/2002	12/01/2020	4.78%	1,835,000	3
VARIABLE LOAN	07/21/2004	07/21/2009	1.80%	713,000	4
Total Bonds (Account 221):				3,623,000	

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)	
Advances (223)					
ADVANCE FROM GENERAL FUND	12/20/2004	12/20/2014	3.62%	130,010	1
Total for Account 223				130,010	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	118,624	2
Charged electric department expense		3
Charged sewer department expense	2,100	4
Other (explain):		
NONE		5
Total Accruals and other credits	120,724	
Taxes paid during year:		
County, state and local taxes	111,480	6
Social Security taxes	8,314	7
PSC Remainder Assessment	930	8
Other (explain):		
NONE		9
Total payments and other debits	120,724	
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)					
MORTGAGE REVENUE BOND 6-1-96	2,615	27,283	27,868	2,030	1
MORTGAGE REVENUE BOND 6-1-2000	3,327	37,236	37,621	2,942	2
MORTGAGE REVENUE BOND 2-25-02	7,277	86,999	87,046	7,230	3
Subtotal	13,219	151,518	152,535	12,202	
Advances from Municipality (223)					
ADVANCE FOR CAPITAL PROJECTS 12-20-04	0	1	0	1	4
Subtotal	0	1	0	1	
Other Long-Term Debt (224)					
VARIABLE RATE LOAN W/MONTHLY INTEREST	0	5,007	5,006	1	5
Subtotal	0	5,007	5,006	1	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	13,219	156,526	157,541	12,204	

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):		
RESERVE AND P & I	376,869	1
Total (Acct. 123):	376,869	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	117,845	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	117,845	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
FPRIVATE FIRE PROTECTION	3,357	11
Total (Acct. 143):	3,357	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PJ KORTEN MAINTENANCE CONTRACT	733	13
Total (Acct. 165):	733	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
DUE TO VILLAGE	377,855	16
Total (Acct. 233):	377,855	
Other Deferred Credits (253):		
Regulatory Liability	168,599	17
NONE		18
Total (Acct. 253):	168,599	

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)	6,063,763	0	0	0	6,063,763	1
Materials and Supplies	13,892	0	0	0	13,892	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,329,693	0	0	0	1,329,693	4
Customer Advances for Construction					0	5
Regulatory Liability	84,299	0	0	0	84,299	6
					0	7
Average Net Rate Base	4,663,663	0	0	0	4,663,663	
Net Operating Income	245,263	0	0	0	245,263	8
Net Operating Income as a percent of Average Net Rate Base	5.26%	N/A	N/A	N/A	5.26%	

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	177,473	0	0	0	177,473	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,874				8,874	4
Other (specify):						
NONE					0	5
Balance End of Year	168,599	0	0	0	168,599	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Acct #428 amortized debt expense includes annual per schedule f-6 and \$7486.50 expense from the 2004 variable loan. This was decided not to expense over a long period the loan can be redone any time up to five years.

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

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

amounts are shown in all three accts.

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

General footnotes

I could not get the edit check error to remove with 0 accrued on the two new loans. I put \$1 in each just to be able to transmitt the report. Bridgot Quandt tried to help me but she couldn't get it to work either.

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.

Two new loans, a variable rate with monthly interest and the advance from the village at EOY do not have interest accrued.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Acct # 224 Variable rate loan with monthly interest payments paid in that month not interest to accrue.

Acct #223 Advance for capital projects- this is a 10 year loan with the Village for mains replacement, date 12-20-2004 with interest starting 1-1-05 due @ 12-31-05. No interest accrual needed.

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

varable loan has monthly interest payments so no interest accrued. Advance was done at EOY so not interest accrued.

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.

Acct #233 Due to Village- the balance is made up of wages, bills, and tax equivalent that had not been paid back to the Village untill after the audit.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	768,689	785,796	1
Total Sales of Water	768,689	785,796	
Other Operating Revenues			
Forfeited Discounts (470)	1,722	1,915	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)	8,030	6,041	6
Total Other Operating Revenues	9,752	7,956	
Total Operating Revenues	778,441	793,752	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	50,069	57,674	8
Water Treatment Expenses (630-635)	72,476	67,838	9
Transmission and Distribution Expenses (640-655)	30,267	48,774	10
Customer Accounts Expenses (901-904)	13,212	11,030	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	105,794	111,914	13
Total Operation and Maintenance Expenses	271,818	297,230	
Other Operating Expenses			
Depreciation Expense (403)	140,873	139,123	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	120,487	122,733	16
Total Other Operating Expenses	261,360	261,856	
Total Operating Expenses	533,178	559,086	
NET OPERATING INCOME	245,263	234,666	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,221	53,194	251,950	4
Commercial	178	41,853	133,072	5
Industrial	30	75,608	176,879	6
Total Metered Sales to General Customers (461)	1,429	170,655	561,901	
Private Fire Protection Service (462)	19		13,329	7
Public Fire Protection Service (463)	1		177,922	8
Other Sales to Public Authorities (464)	12	4,132	13,521	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	759	2,016	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,462	175,546	768,689	

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)	
WESTON WATERUTILITY	SERVICE AT FOREMOST DAIRY	759	2,016	1
Total		759	2,016	

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)	177,922	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	177,922	
Forfeited Discounts (470):		
Customer late payment charges	1,722	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,722	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,030	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	8,030	

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	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	17,291	27,674	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,293	25,078	7
Operation Supplies and Expenses (623)	360	267	8
Maintenance of Pumping Plant (625)	2,125	4,655	9
Total Pumping Expenses	50,069	57,674	
WATER TREATMENT EXPENSES			
Operation Labor (630)	27,662	31,571	10
Chemicals (631)	22,830	19,533	11
Operation Supplies and Expenses (632)	12,766	7,387	12
Maintenance of Water Treatment Plant (635)	9,218	9,347	13
Total Water Treatment Expenses	72,476	67,838	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	935	1,017	14
Operation Supplies and Expenses (641)	1,280	1,559	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,404	3,431	16
Maintenance of Mains (651)	10,282	17,470	17
Maintenance of Services (652)	8,053	18,720	18
Maintenance of Meters (653)	1,733	1,872	19
Maintenance of Hydrants (654)	4,580	4,705	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	30,267	48,774	

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)	2,185	2,179	22
Accounting and Collecting Labor (902)	7,704	6,197	23
Supplies and Expenses (903)	3,323	2,654	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	13,212	11,030	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,333	8,389	27
Office Supplies and Expenses (921)	625	1,637	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,570	1,424	30
Property Insurance (924)	13,078	10,499	31
Injuries and Damages (925)	4,759	205	32
Employee Pensions and Benefits (926)	49,530	62,166	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	21,941	24,532	35
Transportation Expenses (933)	3,958	3,062	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	105,794	111,914	
Total Operation and Maintenance Expenses	271,818	297,230	

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		111,480	114,001	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			1,868	2
Net property tax equivalent		111,480	112,133	
Social Security		8,077	9,660	3
PSC Remainder Assessment		930	940	4
Other (specify):		0	0	5
Total tax expense		120,487	122,733	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215699				3
County tax rate	mills		6.246350				4
Local tax rate	mills		6.442540				5
School tax rate	mills		9.493202				6
Voc. school tax rate	mills		2.088587				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.486378				10
Less: state credit	mills		1.076910				11
Net tax rate	mills		23.409468				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.442540				14
Combined School Tax Rate	mills		11.581789				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.024329				17
Total Tax Rate	mills		24.486378				18
Ratio of Local and School Tax to Total	dec.		0.736096				19
Total tax net of state credit	mills		23.409468				20
Net Local and School Tax Rate	mills		17.231620				21
Utility Plant, Jan. 1	\$	6,962,660	6,962,660				22
Materials & Supplies	\$	14,798	14,798				23
Subtotal	\$	6,977,458	6,977,458				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,977,458	6,977,458				26
Assessment Ratio	dec.		0.927200				27
Assessed Value	\$	6,469,499	6,469,499				28
Net Local & School Rate	mills		17.231620				29
Tax Equiv. Computed for Current Year	\$	111,480	111,480				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	111,480					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,311		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)	207,316	20,182	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,352		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	304,979	20,182	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	148,232		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,602		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,520		20
Total Pumping Plant	237,354	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,907,198		22
Water Treatment Equipment (332)	857,531	3,786	23
Total Water Treatment Plant	2,764,729	3,786	

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)			14,311	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)	15,000		212,498	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,352	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	15,000	0	310,161	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			148,232	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,602	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,520	20
Total Pumping Plant	0	0	237,354	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,907,198	22
Water Treatment Equipment (332)	3,600		857,717	23
Total Water Treatment Plant	3,600	0	2,764,915	

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)	120		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	528,533		26
Transmission and Distribution Mains (343)	1,361,136	191,099	27
Fire Mains (344)	0		28
Services (345)	246,809	20,916	29
Meters (346)	203,135	6,996	30
Hydrants (348)	190,027	6,219	31
Other Transmission and Distribution Plant (349)	200		32
Total Transmission and Distribution Plant	2,529,960	225,230	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,119		35
Computer Equipment (391.1)	22,886		36
Transportation Equipment (392)	85,435		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0	88,527	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	10,900		45
Total General Plant	126,340	88,527	
Total utility plant in service directly assignable	5,963,362	337,725	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,963,362	337,725	

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)			120 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			528,533 26
Transmission and Distribution Mains (343)	59,722		1,492,513 27
Fire Mains (344)			0 28
Services (345)	2,240		265,485 29
Meters (346)	3,360		206,771 30
Hydrants (348)			196,246 31
Other Transmission and Distribution Plant (349)			200 32
Total Transmission and Distribution Plant	65,322	0	2,689,868
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,119 35
Computer Equipment (391.1)			22,886 36
Transportation Equipment (392)	53,000		32,435 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			88,527 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			10,900 45
Total General Plant	53,000	0	161,867
Total utility plant in service directly assignable	136,922	0	6,164,165
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	136,922	0	6,164,165

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,600		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	832,034		27
Fire Mains (344)	0		28
Services (345)	91,152		29
Meters (346)	0		30
Hydrants (348)	38,203		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	972,989	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	972,989	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	972,989	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			11,600 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			832,034 27
Fire Mains (344)			0 28
Services (345)			91,152 29
Meters (346)			0 30
Hydrants (348)			38,203 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	972,989
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	972,989
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	972,989

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			18,220	18,220	1
February			17,305	17,305	2
March			17,125	17,125	3
April			17,100	17,100	4
May			19,360	19,360	5
June			20,680	20,680	6
July			21,310	21,310	7
August			19,125	19,125	8
September			16,795	16,795	9
October			15,485	15,485	10
November			11,985	11,985	11
December			13,400	13,400	12
Total annual pumpage	0	0	207,890	207,890	
Less: Water sold				175,546	13
Volume pumped but not sold				32,344	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,985	16
Volume related to equipment/system malfunction				800	17
Non-utility volume NOT included in water sales				125	18
Total volume not sold but accounted for				4,910	19
Volume pumped but unaccounted for				27,434	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,020	23
Date of maximum: 12/30/2004					24
Cause of maximum:					25
MAIN BREAK ON 10 INCH LINE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				290	26
Date of minimum: 11/26/2004					27
Total KWH used for pumping for the year				572,000	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)	
WELL KORT ST & W GRAND AVE	#3	89	24	1,144,000	Yes	1
WELL PARK ST	#4	75	20	1,548,000	Yes	2
WELL W GRAND AVE	#5	65	14	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	AIR STRIPPER	AIR STRIPPER	AIR STRIPPER	2
Purpose	B	B	B	3
Destination	R	R	R	4
Pump Manufacturer	INGERSOL-RAND	INGERSOL-RAND	INGERSOL-RAND	5
Year Installed	1986	1986	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #4	WELL #5	14
Location	KORT ST & W GRAND AVE	PARK ST	WELL #5	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	18
Year Installed	1947	1964	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	1,050	450	21
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	NEWMAN	23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	20	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	CEDAR CREEK TOWER	ROTHSCHILD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1996	1949	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	142	194	6
Total capacity in gallons (actual)	300,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	4.000	7,870	36	36	0	7,870	1
M	T	6.000	71,757	1,482	1,482	0	71,757	2
M	S	8.000	558	0	0	0	558	3
M	T	8.000	25,282	0	0	0	25,282	4
M	S	10.000	130	0	0	0	130	5
M	T	10.000	9,219	1,365	1,365	0	9,219	6
P	T	10.000	555	0	0	0	555	7
M	S	12.000	50	0	0	0	50	8
M	T	12.000	27,857	1,000	1,000	0	27,857	9
P	T	12.000	4,488	0	0	0	4,488	10
M	S	14.000	722	0	0	0	722	11
M	T	14.000	140	0	0	0	140	12
M	S	16.000	520	0	0	0	520	13
Total Within Municipality			149,148	3,883	3,883	0	149,148	
Total Utility			149,148	3,883	3,883	0	149,148	

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	127	0	0	0	127		1
M	1.000	1,065	28	28	0	1,065		2
M	1.500	10	0	0	0	10		3
M	2.000	4	0	0	0	4		4
M	3.000	3	0	0	0	3		5
M	4.000	12	0	0	0	12		6
M	6.000	5	0	0	0	5	1	7
M	8.000	33	0	0	0	33	19	8
M	10.000	1	0	0	0	1		9
Total Utility		1,260	28	28	0	1,260	20	

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	1,238	50	45	0	1,243	57	1
0.750	30	0	1	0	29	8	2
1.000	35	1	1	0	35	8	3
1.500	29	1	0	0	30	4	4
2.000	22	3	1	0	24	8	5
3.000	6	0	0	0	6	6	6
4.000	2	2	0	0	4	4	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
14.000	2	0	0	0	2	1	10
Total:	1,366	57	48	0	1,375	98	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,128	85	10	3		17	1,243	1
0.750	3	23	0	1	0	2	29	2
1.000	0	28	4	2	0	1	35	3
1.500	0	19	4	6	0	1	30	4
2.000	0	17	4	2	0	1	24	5
3.000	0	1	5	0	0	0	6	6
4.000	0	3	1	0	0	0	4	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
14.000	0	0	0	0	2	0	2	10
Total:	1,131	176	29	14	3	22	1,375	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	202	1			203	2
Total Fire Hydrants	202	1	0	0	203	
Flushing Hydrants						
	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:	202
Number of distribution system valves end of year:	420
Number of distribution valves operated during year:	212

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.

Acct # 474 done

Water Operation & Maintenance Expenses (Page W-05)

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

Acct # 620 Operation labor One of the two water operators has been made Department Supervisor of the DPW. He now spends about 57% of his time on the water utility versus 92% last year. This has lower the labor cost in most accounts.

Acct #632 Supplies cost are up due an increase in the cost of gas from WPS.

Acct #651 Mains maintenance is down in '04 we had few leaks, in '03 we many leaks and had to pay alot for leak detection to find them.

Acct #652 Services maintenance Wages are less for service repairs, less repairs and less operators time to apply.

Acct #923 Outside services are higher due increased audit costs, and admin costs to apply for the rate increase, and new variable loan.

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

Acct #926 Benefits cost went done because water operator wages went down for the Department Supervisor due to his time allocation.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Acct #396 Power operated equipment We purchased a new backhoe and tradein the old backhoe.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Acct #392 Transportation This is the retirement of the old backhoe which was coded to this account when it was purchased.

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.

The mains additions were financed in part by the new variable loan and in the advance from Village loan.

Meters (Page W-19)

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

We do replacement meters as needed for repairs and also work on a specific neighborhood each year. This year we didn't replace enough meters due to the change from water operator to department supervisor limiting the time available.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes, we switch out the 14" meter and test while the replacement is in for the year.
