



3013 (02-02-05)

ANNUAL REPORT

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

Principal Office: 300 BLISS AVE.
P.O. BOX 0243
STEVENS POINT, WI 54481-0243

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STEVENS POINT MUNICIPAL WATER UTILITY

Utility Address: 300 BLISS AVE.
P.O. BOX 0243
STEVENS POINT, WI 54481-0243

When was utility organized? 7/1/1922

Report any change in name:

Effective Date:

Utility Web Site: stevenspointwaterdpt.org

Utility employee in charge of correspondence concerning this report:

Name: MARLA A. CUMMINGS, CPA
Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:
300 BLISS AVENUE
P.O. BOX 0243
STEVENS POINT, WI 54481-0243

Telephone: (715) 345 - 5267

Fax Number: (715) 345 - 5369

E-mail Address: mcummings@choiceonemail.com

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

Name: MR. PAUL C ADAMSKI
Title: COMMISSION PRESIDENT

Office Address:
3117 DELLA STREET
STEVENS POINT, WI 54481

Telephone: (715) 344 - 8901

Fax Number:

E-mail Address:

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

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

Name:
Title:
Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON,, WI 53707-7398

Telephone: (608) 240 - 6622

Fax Number: (608) 240 - 8532

E-mail Address: khoefer@virchowkrause.com

Date of most recent audit report: 3/9/2004

Period covered by most recent audit: JANUARY THROUGH DECEMBER 2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MRS KIM M. HALVERSON

Title: UTILITY DIRECTOR

Office Address:

300 BLISS AVE.
P.O. BOX 0243
STEVENS POINT, WI 54481-0243

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: khalverson@choiceonemail.com

Name of utility commission/committee: STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

MR PAUL ADAMSKI, PRESIDENT
DR EDWARD BANCKER,
MR DAVID ECKHOLM
MR EUGENE TUBBS, SECERETARY
MR JOHN WANDREY

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:

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)	2,901,671	3,034,981	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,282,411	1,230,734	2
Depreciation Expense (403)	400,978	377,539	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	460,753	424,463	5
Total Operating Expenses	2,144,142	2,032,736	
Net Operating Income	757,529	1,002,245	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	757,529	1,002,245	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(260)	(4,626)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,313	33,977	10
Miscellaneous Nonoperating Income (421)	26,001	58,173	11
Total Other Income	67,054	87,524	
Total Income	824,583	1,089,769	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(46,528)	0	12
Other Income Deductions (426)	158,848	160,564	13
Total Miscellaneous Income Deductions	112,320	160,564	
Income Before Interest Charges	712,263	929,205	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,598	4,258	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	110,720	88,060	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	38,680	16,337	19
Total Interest Charges	78,638	75,981	
Net Income	633,625	853,224	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,387,318	9,002,262	20
Balance Transferred from Income (433)	633,625	853,224	21
Miscellaneous Credits to Surplus (434)	727,755	7,655,069	22
Miscellaneous Debits to Surplus--Debit (435)	0	123,237	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)	18,748,698	17,387,318	

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	2,901,671		2,901,671	1
Total (Acct. 400):	2,901,671	0	2,901,671	
Operation and Maintenance Expense (401-402):				
Derived	1,282,411		1,282,411	2
Total (Acct. 401-402):	1,282,411	0	1,282,411	
Depreciation Expense (403):				
Derived	400,978		400,978	3
Total (Acct. 403):	400,978	0	400,978	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	460,753		460,753	5
Total (Acct. 408):	460,753	0	460,753	
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:	757,529	0	757,529	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(260)		(260)	8
Total (Acct. 415-416):	(260)	0	(260)	
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):			
INTEREST AND DIVIDEND INCOME	41,313	0	41,313 11
Total (Acct. 419):	41,313	0	41,313
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	20,113	20,113 12
TIMBER SALES	5,888	0	5,888 13
Total (Acct. 421):	5,888	20,113	26,001
TOTAL OTHER INCOME:	46,941	20,113	67,054
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(46,528)	[REDACTED]	(46,528) 14
NONE	0	0	0 15
Total (Acct. 425):	(46,528)	0	(46,528)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	154,924	154,924 16
TIMBER SALES EXPENSE	3,924	0	3,924 17
Total (Acct. 426):	3,924	154,924	158,848
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(42,604)	154,924	112,320
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	6,598	[REDACTED]	6,598 19
Total (Acct. 428):	6,598	0	6,598
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	110,720	[REDACTED]	110,720 21
Total (Acct. 430):	110,720	0	110,720

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):			
INTEREST CHARGED TO CONSTRUCTION	38,680		38,680 23
Total (Acct. 432):	38,680	0	38,680
TOTAL INTEREST CHARGES:	78,638	0	78,638
NET INCOME:	768,436	(134,811)	633,625
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,858,597	7,528,721	17,387,318 24
Total (Acct. 216):	9,858,597	7,528,721	17,387,318
Balance Transferred from Income (433):			
Derived	768,436	(134,811)	633,625 25
Total (Acct. 433):	768,436	(134,811)	633,625
Miscellaneous Credits to Surplus (434):			
TO MUCH EXPENSE IN 2003 PER AUDITOR	3,516	0	3,516 26
ADJUST TO PSC CALCULATION FOR CIAC	724,239	0	724,239 27
Total (Acct. 434):	727,755	0	727,755
Miscellaneous Debits to Surplus--Debit (435):			
NONE		0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,354,788	7,393,910	18,748,698

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,728				7,728	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,894				3,894	2
Payroll	1,684				1,684	3
Materials	974				974	4
Taxes					0	5
Other (list by major classes):						
SOCIAL SECURITY, WORK/COMP, OVERHEAD	820				820	6
TRANSPORTATION EXPENSE	45				45	7
TOOLS, WORK AND POWER EQUIPMENT	571				571	8
Total costs and expenses	7,988	0	0	0	7,988	
Net income (or loss)	(260)	0	0	0	(260)	

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	2,901,671	0	0	0	2,901,671	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	455				455	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	2,901,216	0	0	0	2,901,216		

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	471,179	13,883	485,062	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	130,245		130,245	5
Merchandising and jobbing	2,624		2,624	6
Other nonutility expenses			0	7
Water utility plant accounts	6,189		6,189	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	13,883	(13,883)	0	18
All other accounts			0	19
Total Payroll	624,120	0	624,120	

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	14.5	1
Electric		2
Gas		3
Sewer	6.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,407,254	26,031,770	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,272,250	6,355,437	2
Net Utility Plant	22,135,004	19,676,333	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,135,004	19,676,333	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	9,625	8
Special Funds (125-128)	436,178	1,415,618	9
Total Other Property and Investments	436,178	1,425,243	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,054,225	1,341,695	10
Special Deposits (132-134)	1,500	1,500	11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,630,004	735,004	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	417,962	435,474	15
Other Accounts Receivable (143)	0	1,532	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	393,668	474,567	18
Materials and Supplies (151-163)	147,413	162,305	19
Prepayments (165)	50,346	27,715	20
Interest and Dividends Receivable (171)	1,137	1,887	21
Accrued Utility Revenues (173)	105,506	114,798	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,802,161	3,296,877	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,509	26,107	24
Other Deferred Debits (182-186)	264,971	289,420	25
Total Deferred Debits	284,480	315,527	
Total Assets and Other Debits	26,657,823	24,713,980	

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)	2,073,841	2,073,841	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	18,748,698	17,387,318	28
Total Proprietary Capital	20,822,539	19,461,159	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	3,278,237	3,887,987	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,278,237	3,887,987	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	156,878	728,321	33
Payables to Municipality (233)	965,053	80,793	34
Customer Deposits (235)			35
Taxes Accrued (236)	437,146	402,937	36
Interest Accrued (237)	18,051	36,703	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,577,128	1,248,754	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	884,042	0	44
Total Deferred Credits	884,042	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	95,877	116,080	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	95,877	116,080	
Total Liabilities and Other Credits	26,657,823	24,713,980	

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	26,031,770	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)	16,904,502	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,306,675	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)	574,000				7
Completed Construction not Classified (106)	622,077				8
Construction Work in Progress (107)					9
Total Utility Plant	27,407,254	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 (111.1)	4,054,877	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,217,373	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,272,250	0	0	0	
Net Utility Plant	22,135,004	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	4,566,331				4,566,331	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	400,978				400,978	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	45,106				45,106	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	46,110				46,110	9
Salvage	7,955				7,955	10
Other credits (specify):						11
Adjust to PSC calculation for CIAC	665,569				665,569	12
Adjust to PSC calculation for CIAC	29,805				29,805	13
Adjust to PSC calculation for CIAC	28,866				28,866	14
					0	15
Total credits	1,224,389	0	0	0	1,224,389	16
Debits during year						17
Book cost of plant retired	77,122				77,122	18
Cost of removal	3,911				3,911	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	1,654,810				1,654,810	
					0	
					0	23
					0	24
Total debits	1,735,843	0	0	0	1,735,843	25
Balance end of year (111.1)	4,054,877	0	0	0	4,054,877	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	1,789,106				1,789,106	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	154,924				154,924	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	154,924	0	0	0	154,924	16
Debits during year						17
Book cost of plant retired	2,417				2,417	18
Cost of removal	0				0	19
Other debits (specify):						20
Adjust to PSC calculation for CIAC	665,569				665,569	
Adjust to PSC calculation for CIAC	29,805	29,805			29,805	
Adjust to PSC calculation for CIAC	28,866				28,866	23
					0	24
Total debits	726,657	0	0	0	726,657	25
Balance end of year (111.1)	1,217,373	0	0	0	1,217,373	26

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	143,587	159,849	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	3,826	2,456	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>147,413</u>	<u>162,305</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)				
DEBT ISSUE COSTS	2,562	428	5,987	1
DEBT ISSUE COSTS 1999A	409	428	0	2
DEBT ISSUE COSTS 2003	3,627	428	13,522	3
Total			19,509	
Unamortized premium on debt (251)				
NONE				4
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	2,073,841	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,073,841</u></u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 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)	
Advances (223)					
2003C GENERAL OBLIGATION NOTES	08/01/2003	11/01/2012	2.66%	2,040,000	1
ADVANCE FROM MUNICIPALITY	05/01/1994	05/01/2004	5.38%	0	2
ADVANCE FROM MUNICIPALITY	05/01/1999	11/01/2009	4.09%	1,115,000	3
2003B GENERAL OBLIGATION NOTES	06/01/2003	03/01/2007	1.82%	123,237	4
Total for Account 223				<u>3,278,237</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	402,937	1
Accruals:		
Charged water department expense	460,753	2
Charged electric department expense		3
Charged sewer department expense	14,319	4
Other (explain):		
NONE		5
Total Accruals and other credits	475,072	
Taxes paid during year:		
County, state and local taxes	402,937	6
Social Security taxes	34,008	7
PSC Remainder Assessment	3,918	8
Other (explain):		
NONE		9
Total payments and other debits	440,863	
Balance end of year	437,146	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
1999 BOND INTEREST FOR WELL 4 TREATMENT PLANT	9,087	48,808	50,237	7,658	3
1994 BOND INTEREST FOR WELL 10 INSTALLATION	865	(865)		0	4
2003 BOND INTEREST FOR WATER TOWER CONSTRUCTION	25,447	60,541	76,340	9,648	5
2003 GENERAL OBLIGATION NOTES	1,304	2,236	2,795	745	6
Subtotal	36,703	110,720	129,372	18,051	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	36,703	110,720	129,372	18,051	

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		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	436,178	5
Total (Acct. 128):	436,178	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
PAYROLL FUND CONTINUAL BALANCE TO REDUCE BANK FEES	1,500	7
Total (Acct. 134):	1,500	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	405,609	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
SPECIAL ASSESSMENTS	7,350	12
MISCELLANEOUS ACCOUNTS RECEIVABLE	5,003	13
Total (Acct. 142):	417,962	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

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 Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
REC FOR ADDTL FIRE PROT, METERING & BILLING, & MISC BILLS	393,668	17
Total (Acct. 145):	393,668	
Prepayments (165):		
INSURANCE	50,346	18
Total (Acct. 165):	50,346	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
CHEMICAL BUILDING ENGINEERING COST	9,262	20
Total (Acct. 183):	9,262	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
METER AMR PROJCECT EXPENSES WITH WPS - APPROVED 11/20/00	255,709	23
Total (Acct. 186):	255,709	
Payables to Municipality (233):		
HWY 10, SECOND STREET, BLISS AVENUE STREET CONSTRUCTION PROJECTS	965,053	24
Total (Acct. 233):	965,053	
Other Deferred Credits (253):		
Regulatory Liability	884,042	25
NONE		26
Total (Acct. 253):	884,042	

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)	15,793,560	0	0	0	15,793,560	1
Materials and Supplies	151,718	0	0	0	151,718	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,281,268	0	0	0	4,281,268	4
Customer Advances for Construction					0	5
Regulatory Liability	442,021	0	0	0	442,021	6
NONE					0	7
Average Net Rate Base	11,221,989	0	0	0	11,221,989	
Net Operating Income	757,529	0	0	0	757,529	8
Net Operating Income as a percent of						
Average Net Rate Base	6.75%	N/A	N/A	N/A	6.75%	

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	1,654,810	0	0	0	1,654,810	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	46,528				46,528	4
Other (specify):						
ADJUST TO PSC CALCULATION FOR CIAC	724,240				724,240	5
Balance End of Year	884,042	0	0	0	884,042	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

The 1994 Bond interest was paid up in 2003 so there should not have been any interest accrued at the end of 2003.

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

The amount in account 186 was approved by the PSC on 11/16/2000 in a letter from Doug Sorge outlining the procedures to follow. The file was DWCCA-5690. This is for our AMR meter project with WPS.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Important Changes During the Year (Page F-21)

General footnotes

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.

The PSC asked us to recalculate our 2003 Historical Accumulated Depreciation on Contributed Utility Plant. This makes an adjustment of \$724,239. The ending balance of \$930,571 amorized over a 20 year period is \$46,528.

Identification and Ownership - Contacts (Page iv)

General footnotes

The utility person in charge of utility record keeping was new in 2004.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,801,818	2,939,867	1
Total Sales of Water	2,801,818	2,939,867	
Other Operating Revenues			
Forfeited Discounts (470)	5,197	4,898	2
Miscellaneous Service Revenues (471)	4,627	4,703	3
Rents from Water Property (472)	48,975	43,031	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	41,054	42,482	6
Total Other Operating Revenues	99,853	95,114	
Total Operating Revenues	2,901,671	3,034,981	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	36,405	34,096	7
Pumping Expenses (620-633)	191,906	180,757	8
Water Treatment Expenses (640-652)	98,256	87,571	9
Transmission and Distribution Expenses (660-678)	423,645	402,907	10
Customer Accounts Expenses (901-905)	143,728	147,360	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	388,471	378,043	13
Total Operation and Maintenance Expenses	1,282,411	1,230,734	
Other Operating Expenses			
Depreciation Expense (403)	400,978	377,539	14
Amortization Expense (404-407)		0	15
Taxes (408)	460,753	424,463	16
Total Other Operating Expenses	861,731	802,002	
Total Operating Expenses	2,144,142	2,032,736	
NET OPERATING INCOME	757,529	1,002,245	

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	7,108	427,980	1,032,337	4
Commercial	1,095	394,809	526,159	5
Industrial	33	1,296,309	684,814	6
Total Metered Sales to General Customers (461)	8,236	2,119,098	2,243,310	
Private Fire Protection Service (462)	101		25,599	7
Public Fire Protection Service (463)	2		364,013	8
Other Sales to Public Authorities (464)	148	134,573	166,296	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	0	2,600	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,489	2,253,671	2,801,818	

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)	
VILLAGE OF PLOVER	HOOVER ROAD IN PLOVER		1,300	1
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING		1,300	2
Total		0	2,600	

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)	364,013	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)	364,013	
Forfeited Discounts (470):		
Customer late payment charges	5,197	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,197	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	4,627	7
Total Miscellaneous Service Revenues (471)	4,627	
Rents from Water Property (472):		
WATER TOWER ANTENNA RENTS	48,975	8
Total Rents from Water Property (472)	48,975	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	41,054	10
Other (specify): NONE		11
Total Other Water Revenues (474)	41,054	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	4,719	6,673	1
Operation Labor and Expenses (601)	5,028	4,837	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	26,658	22,586	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	36,405	34,096	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,719	8,235	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	172,937	164,145	17
Pumping Labor and Expenses (624)	4,608	728	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	8,212	6,916	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,430	733	25
Total Pumping Expenses	191,906	180,757	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	62,625	55,858	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	32,066	29,165	28
Miscellaneous Expenses (643)	2,175	207	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,390	2,341	33
Total Water Treatment Expenses	98,256	87,571	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,958	6,673	34
Storage Facilities Expenses (661)	3,346	3,469	35
Transmission and Distribution Lines Expenses (662)	3,118	4,157	36
Meter Expenses (663)	20,954	26,627	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	61,376	57,850	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	4,719	6,673	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,268	1,096	43
Maintenance of Transmission and Distribution Mains (673)	82,694	67,376	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	164,387	156,886	46
Maintenance of Meters (676)	22,267	20,363	47
Maintenance of Hydrants (677)	39,558	51,737	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	423,645	402,907	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	13,851	20,035	50
Meter Reading Labor (902)	36,901	34,006	51
Customer Records and Collection Expenses (903)	92,521	93,066	52
Uncollectible Accounts (904)	455	253	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	143,728	147,360	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,085	21,350	56
Office Supplies and Expenses (921)	39,923	30,841	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	47,050	69,796	59
Property Insurance (924)	9,895	9,364	60
Injuries and Damages (925)	31,385	26,132	61
Employee Pensions and Benefits (926)	198,404	173,846	62
Regulatory Commission Expenses (928)	4,264	11,728	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	24,313	14,016	65
Rents (931)		0	66
Maintenance of General Plant (932)	30,152	20,970	67
Total Administrative and General Expenses	388,471	378,043	
Total Operation and Maintenance Expenses	1,282,411	1,230,734	

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		437,146	402,937	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,319	14,103	2
Net property tax equivalent		422,827	388,834	
Social Security		34,008	32,670	3
PSC Remainder Assessment		3,918	2,959	4
Other (specify): NONE			0	5
Total tax expense		460,753	424,463	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207338				3
County tax rate	mills		5.426167				4
Local tax rate	mills		8.621075				5
School tax rate	mills		8.760566				6
Voc. school tax rate	mills		1.636580				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.651726				10
Less: state credit	mills		1.185475				11
Net tax rate	mills		23.466251				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.621075				14
Combined School Tax Rate	mills		10.397146				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.018221				17
Total Tax Rate	mills		24.651726				18
Ratio of Local and School Tax to Total	dec.		0.771476				19
Total tax net of state credit	mills		23.466251				20
Net Local and School Tax Rate	mills		18.103655				21
Utility Plant, Jan. 1	\$	26,031,770	26,031,770				22
Materials & Supplies	\$	162,305	162,305				23
Subtotal	\$	26,194,075	26,194,075				24
Less: Plant Outside Limits	\$	1,473,777	1,473,777				25
Taxable Assets	\$	24,720,298	24,720,298				26
Assessment Ratio	dec.		0.976803				27
Assessed Value	\$	24,146,861	24,146,861				28
Net Local & School Rate	mills		18.103655				29
Tax Equiv. Computed for Current Year	\$	437,146	437,146				30
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	437,146					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	1,077,493	28,987	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	1,077,493	28,987	
PUMPING PLANT			
Land and Land Rights (320)	163,354		12
Structures and Improvements (321)	1,966,204		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	525,161		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	144,117		20
Total Pumping Plant	2,798,836	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	492,750		23
Total Water Treatment Plant	492,750	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)			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)			1,106,480 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	1,106,480
PUMPING PLANT			
Land and Land Rights (320)			163,354 12
Structures and Improvements (321)			1,966,204 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			525,161 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			144,117 20
Total Pumping Plant	0	0	2,798,836
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			492,750 23
Total Water Treatment Plant	0	0	492,750

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	9,148		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	338,580	1,310,815	26
Transmission and Distribution Mains (343)	5,095,789	769,966	27
Fire Mains (344)	0		28
Services (345)	1,226,504	102,681	29
Meters (346)	1,619,405	41,654	30
Hydrants (348)	711,054	36,345	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,000,480	2,261,461	
GENERAL PLANT			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	226,254	2,998	34
Office Furniture and Equipment (391)	36,534		35
Computer Equipment (391.1)	187,432	3,060	36
Transportation Equipment (392)	228,162		37
Stores Equipment (393)	3,678		38
Tools, Shop and Garage Equipment (394)	140,295	2,500	39
Laboratory Equipment (395)	31,044		40
Power Operated Equipment (396)	76,409		41
Communication Equipment (397)	17,015		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	962,564	8,558	
Total utility plant in service directly assignable	14,332,123	2,299,006	
Common Utility Plant Allocated to Water Department	350,495		46
Total utility plant in service	14,682,618	2,299,006	

**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)			9,148 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,649,395 26
Transmission and Distribution Mains (343)	20,561		5,845,194 27
Fire Mains (344)			0 28
Services (345)	15,903		1,313,282 29
Meters (346)	28,542		1,632,517 30
Hydrants (348)	5,941		741,458 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	70,947	0	11,190,994
GENERAL PLANT			
Land and Land Rights (389)			15,741 33
Structures and Improvements (390)			229,252 34
Office Furniture and Equipment (391)			36,534 35
Computer Equipment (391.1)	3,475		187,017 36
Transportation Equipment (392)			228,162 37
Stores Equipment (393)			3,678 38
Tools, Shop and Garage Equipment (394)	2,700		140,095 39
Laboratory Equipment (395)			31,044 40
Power Operated Equipment (396)			76,409 41
Communication Equipment (397)			17,015 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	6,175	0	964,947
Total utility plant in service directly assignable	77,122	0	16,554,007
Common Utility Plant Allocated to Water Department			350,495 46
Total utility plant in service	77,122	0	16,904,502

**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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	0		26
Transmission and Distribution Mains (343)	6,741,357		27
Fire Mains (344)	0		28
Services (345)	1,605,532	20,113	29
Meters (346)	0		30
Hydrants (348)	942,090		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,288,979	20,113	
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	9,288,979	20,113	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,288,979	20,113	

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)			0 26
Transmission and Distribution Mains (343)			6,741,357 27
Fire Mains (344)			0 28
Services (345)			1,625,645 29
Meters (346)			0 30
Hydrants (348)	2,417		939,673 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,417	0	9,306,675
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	2,417	0	9,306,675
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,417	0	9,306,675

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	316,851	2.90%	31,318	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	316,851		31,318	
PUMPING PLANT				
Structures and Improvements (321)	379,454	3.20%	62,918	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	307,608	4.40%	23,107	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	36,858	4.40%	6,341	15
Total Pumping Plant	723,920		92,366	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	100,326	3.30%	16,261	17
Total Water Treatment Plant	100,326		16,261	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	211,512	1.90%	8,472	19
Transmission and Distribution Mains (343)	1,478,901	1.30%	71,138	20
Fire Mains (344)	0	0.00%		21
Services (345)	514,770	2.90%	37,349	22
Meters (346)	378,715	5.50%	90,213	23
Hydrants (348)	271,290	2.20%	16,043	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					348,169	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	348,169	
321					442,372	8
322					0	9
323					0	10
324					0	11
325					330,715	12
326					0	13
327					0	14
328					43,199	15
	0	0	0	0	816,286	
331					0	16
332					116,587	17
	0	0	0	0	116,587	
341					0	18
342					219,984	19
343	20,561		7,298	(536,378)	1,000,398	20
344					0	21
345	15,903	3,911		(255,575)	276,730	22
346	28,542		657		441,043	23
348	5,941			(138,618)	142,774	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	2,855,188		223,215	
GENERAL PLANT				
Structures and Improvements (390)	87,746	2.90%	6,404	26
Office Furniture and Equipment (391)	24,522	5.80%	2,119	27
Computer Equipment (391.1)	130,497	26.70%	50,046	28
Transportation Equipment (392)	97,318	13.30%	30,346	29
Stores Equipment (393)	2,490	5.80%	213	30
Tools, Shop and Garage Equipment (394)	83,696	5.80%	8,234	31
Laboratory Equipment (395)	14,521	5.80%	1,801	32
Power Operated Equipment (396)	28,733	7.50%	5,730	33
Communication Equipment (397)	17,015	15.00%	0	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	486,538		104,893	
Total accum. prov. directly assignable	4,482,823		468,053	
Common Utility Plant Allocated to Water Department	83,508		11,080	38
Total accum. prov. for depreciation	4,566,331		479,133	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	70,947	3,911	7,955	(930,571)	2,080,929	
390				(9,395)	84,755	26
391				(1,502)	25,139	27
391.1	3,475				177,068	28
392					127,664	29
393					2,703	30
394	2,700				89,230	31
395					16,322	32
396					34,463	33
397					17,015	34
397.1					0	35
398					0	36
399					0	37
	6,175	0	0	(10,897)	574,359	
	77,122	3,911	7,955	(941,468)	3,936,330	
				23,959	118,547	38
	77,122	3,911	7,955	(917,509)	4,054,877	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,269,118	1.30%	87,638
Fire Mains (344)	0		21
Services (345)	331,940	2.90%	46,560
Meters (346)	0		23
Hydrants (348)	188,048	2.20%	20,725

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343				(665,569)	691,187 20
344					0 21
345				(29,804)	348,696 22
346					0 23
348	2,417			(28,866)	177,490 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,789,106		154,923
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,789,106		154,923
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,789,106		154,923

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,417	0	0	(724,239)	1,217,373
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	2,417	0	0	(724,239)	1,217,373
					0 38
	2,417	0	0	(724,239)	1,217,373

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			203,091	203,091	1
February			191,382	191,382	2
March			198,668	198,668	3
April			209,532	209,532	4
May			227,602	227,602	5
June			236,706	236,706	6
July			303,221	303,221	7
August			265,879	265,879	8
September			258,696	258,696	9
October			200,060	200,060	10
November			191,690	191,690	11
December			189,146	189,146	12
Total annual pumpage	0	0	2,675,673	2,675,673	
Less: Water sold				2,253,671	13
Volume pumped but not sold				422,002	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				25,398	16
Volume related to equipment/system malfunction				7,506	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				32,904	19
Volume pumped but unaccounted for				389,098	20
Percent of water lost				15%	21
If more than 15%, 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.)				12,216	23
Date of maximum: 7/28/2004					24
Cause of maximum:					25
Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,554	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				2,940,043	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
AIRPORT WELLFIELD	10	90	156	5,184,000	Yes	1
IVERSON PARK	4	53	26	2,160,000	Yes	2
IVERSON PARK	5	73	16	2,016,000	Yes	3
AIRPORT WELLFIELD	6	90	19	3,024,000	Yes	4
AIRPORT WELLFIELD	7	85	19	2,880,000	Yes	5
AIRPORT WELLFIELD	8	85	19	2,592,000	Yes	6
AIRPORT WELLFIELD	9	81	19	1,584,000	Yes	7

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	TER STATION LARGE PUMP	TER STATION SMALL PUMP	WELL #10 PUMP #1	1
Location	GEORGIA STREET	GEORGIA STREET	AIRPORT WELLFIELD	2
Purpose	B	B	P	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1969	2001	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	2,250	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	TOSHIBA	U S MOTORS	9 10
Year Installed	1969	2004	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #2	WELL #4	WELL #5	14
Location	AIRPORT WELLFIELD	IVERSON PARK	IVERSON PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS 14RJMC	BYRON-JACKSON	18
Year Installed	1995	2000	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,500	1,410	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. ELECTRIC	WESTINGHOUSE	22 23
Year Installed	1995	2000	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #7	WELL #8	1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1969	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	AIRPORT WELLFIELD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1969			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	U S ELECTRIC			22 23
Year Installed	1969			24
Type	OTHER			25
Horsepower	300			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	BOOSTER STATION	ELEVATED TANK #1	ELEVATED TANK #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1968	1956	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	32	162	179	6
Total capacity in gallons (actual)	2,250,000	1,000,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	18.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	11,201	0	0	0	11,201	1
P	D	2.000	404	0	0	0	404	2
M	D	3.000	824	0	0	0	824	3
M	D	4.000	7,702	0	2,344	0	5,358	4
M	D	6.000	231,954	5	1,429	0	230,530	5
P	D	6.000	531	0	0	0	531	6
M	D	8.000	172,360	100	690	0	171,770	7
P	D	8.000	4,269	975	12	0	5,232	8
M	D	10.000	30,874	0	0	0	30,874	9
P	D	10.000	39	0	0	0	39	10
M	D	12.000	170,490	2,676	271	0	172,895	11
M	D	14.000	52	0	0	0	52	12
M	D	16.000	28,988	1,536	0	0	30,524	13
P	D	16.000	0	1,390			1,390	14
M	D	18.000	2,790	0	0	0	2,790	15
M	D	20.000	375	0	0	0	375	16
M	T	24.000	9,880	0	0	0	9,880	17
M	T	30.000	9,824	0	0	0	9,824	18
M	T	42.000	60	0	0	0	60	19
Total Within Municipality			682,617	6,682	4,746	0	684,553	
M	D	8.000	28,854	0	0	0	28,854	20
M	D	10.000	1,300	0	0	0	1,300	21
M	D	12.000	18,767	0	0	0	18,767	22
M	D	16.000	3,507	0	0	0	3,507	23
M	T	16.000	2,800	0	0	0	2,800	24
M	T	24.000	5,206	0	0	0	5,206	25
M	T	30.000	1,500	0	0	0	1,500	26
Total Outside of Municipality			61,934	0	0	0	61,934	
Total Utility			744,551	6,682	4,746	0	746,487	

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)	
P	1.000	62	0	0	0	62		1
M	1.000	220	0	0	0	220	126	2
M	1.250	311	0	0	0	311		3
M	1.500	2	0	0	0	2		4
M	2.000	3,140	0	51	0	3,089	57	5
P	2.000	1,975	60	0	0	2,035		6
M	3.000	7	0	0	0	7	5	7
M	4.000	97	2	0	0	99	3	8
M	6.000	94	1	1	0	94	1	9
M	8.000	50	0	0	0	50		10
P	10.000	1	0	0	0	1		11
M	10.000	13	0	0	0	13		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
Total Utility		5,975	63	52	0	5,986	192	

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	7,503	200	390	302	7,615	75	1
0.750	943	102	14	(1)	1,030	1	2
1.000	559	25	21	28	591	9	3
1.500	1	0	0	0	1	0	4
2.000	232	6	4	(7)	227	15	5
3.000	77	0	1	1	77	26	6
4.000	35	1	1	(2)	33	16	7
6.000	2	0	0	0	2	2	8
8.000	2	0	0	0	2	2	9
Total:	9,354	334	431	321	9,578	146	

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	6,240	430	8	19	3	915	7,615	1
0.750	724	118	1	8	0	179	1,030	2
1.000	144	352	5	29	0	61	591	3
1.500	0	1	0	0	0	0	1	4
2.000	5	160	7	48	0	7	227	5
3.000	0	27	3	37	5	5	77	6
4.000	0	13	6	11	0	3	33	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	2	0	0	0	2	9
Total:	7,113	1,102	33	152	8	1,170	9,578	

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	97				97	1
Within Municipality	958	11	7		962	2
Total Fire Hydrants	1,055	11	7	0	1,059	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	1,055
Number of distribution system valves end of year:	2,153
Number of distribution valves operated during year:	550

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)**General footnotes**

The revenue listed for these two communities is for standby charges only. Therefore, there are no consumption listed.

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #67700 - Less maintenance was needed in 2004 on the hydrants. Not as many were replaced.

Account #66000 - New personnel were hired and wages have been charged to this supervision account.

Account #93000 - More personnel attended out of state conferences and seminars. Also additional publications were purchased and professional organization fees increased.

Account #92000 - Personnel charges and a retirement altered the wage allocation to this account for 2004.

Account #92300 - There was a reduction in temporary employment through a service provider in 2004. The Water Department conducted a vulnerability assessment, rate review and PSC report completion by our auditing firm in 2003. Less outside services were employed in 2004.

Account #67300 - More maintenance was needed on mains and valves than in 2003.

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

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

The amount matches, don't understand why we are getting an error check on this one.

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

The amount allocated to common plant as of 1/1/04 is for 1/2 of the administration building and office furniture approved by the PSC when the building was constructed. It has been this way since 1994.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

New water tower was completed and brought on-line in 2004.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

\$536,378; \$255,575; and \$138,618 are adjustment to recalssify plant to contributed plant.

The \$9,395 and \$1,502 are to reclass prior year depreciation from Structures and Improvements and Office Furniture and Equipment to the amount allocated to Commone Utility Plant Allocated to Water Deapartment.

The \$23,959 is to offset the \$9,395 and the \$1,502. Plus, the amount of derpeciation on Completed Construction not Classified (Per PSC).

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

The PSC asked us to recalculate our 2003 historical accumulated depreciation on contributed utility plant. This resulted in an adjustment to mains, services, and hydrants accumulated depreciation.

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

Well #8 was rehabilitated in 2004 so output increased

Water Mains (Page W-21)

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

The addition of water mains were installed and financed through contributions from private contractors and the water department

Water Services (Page W-22)

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

All services installed by the water deapartment were charged to the property owners at a cost of \$875.00 for a shared service and \$1,750.00 for a single service. Any services installed larger that 2" were charged at the entire cost of installation.

Meters (Page W-23)

Explain all reported adjustments.

There were several meter bases that were without registers due to lightening damage. We adjusted for those last year and added them back this year as we just needed registers.

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

The number of meters exchanged is low in 2004 due to the fact that we exchanged a large portion or our meters through our new AMR project from the last few years. The AMR project has taken up a lot of staff time. We will start again in 2005 with exchanging and testing those 10 years old in the system.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

The 2" residential meters are for large homes that also sprinkle their yards through these meters.

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

Hydrants and Distribution System Valves (Page W-24)

General footnotes

We did not have enough time to operate valves as we are still working on our AMR project. Also our valve operating equipment does not work well in cold weather.
