



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: TOMAH WATER UTILITY

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Principal Office: 819 SUPERIOR AVE  
TOMAH, WI 54660

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For the Year Ended: DECEMBER 31, 2004

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

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

**SIGNATURE PAGE**

I KEN PATTERSON of  
(Person responsible for accounts)

TOMAH WATER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/21/2005  
(Date)

DIRECTOR OF PUBLIC WORKS AND UTILITIES  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** TOMAH WATER UTILITY

**Utility Address:** 819 SUPERIOR AVE  
TOMAH, WI 54660

**When was utility organized?** 4/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS LINDA J NIEBUHR

**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**

819 SUPERIOR AVE  
TOMAH, WI 54660

**Telephone:** (608) 734 - 7452

**Fax Number:** (608) 374 - 7444

**E-mail Address:** lniebuhr@ci.tomah.wi.us

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

**Name:** MR. DAN LUDEKING

**Title:** PUBLIC WORKS AND UTILITIES COMMITTEE PRESIDENT

**Office Address:**

514 HOLLISTER AVENUE  
TOMAH, WI 54660

**Telephone:** (608) 372 - 5909

**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:** MS. KIM SHULT

**Title:** AUDITOR

**Office Address:** VIRCHOW KRAUSE & COMPANY

2411 N. HILLCREST PARKWAY, SUITE 6  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 2/27/2004

**Period covered by most recent audit:** FYE 12-31-03

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR KEN PATTERSON

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

819 SUPERIOR AVE  
TOMAH, WI 54660

**Telephone:** (608) 374 - 7431

**Fax Number:** (608) 374 - 7444

**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS & UTILITIES COMMISSION

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**Names of members of utility commission/committee:**

- MR JIM GRABON, MEMBER
  - HON CHARLES LUDEKING, MAYOR
  - MR DAN LUDEKING, PRESIDENT
  - MR KEN PATTERSON, SECRETARY
  - MR TED SCHLEICHER, MEMBER
  - MR LARRY SIEKERT, MEMBER
  - MR RONALD TRALMER, MEMBER
  - MR GEORGE WRIGHT, MEMBER
- 

**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

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

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**Firm Name:** N/A

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,334,461	1,288,595	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	574,197	671,015	2
Depreciation Expense (403)	194,341	190,200	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	185,625	185,308	5
<b>Total Operating Expenses</b>	<b>954,163</b>	<b>1,046,523</b>	
<b>Net Operating Income</b>	<b>380,298</b>	<b>242,072</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>380,298</b>	<b>242,072</b>	
<b>OTHER INCOME</b>			
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)	25,084	22,958	10
Miscellaneous Nonoperating Income (421)	146,781	219,573	11
<b>Total Other Income</b>	<b>171,865</b>	<b>242,531</b>	
<b>Total Income</b>	<b>552,163</b>	<b>484,603</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,645)	0	12
Other Income Deductions (426)	54,477	51,970	13
<b>Total Miscellaneous Income Deductions</b>	<b>24,832</b>	<b>51,970</b>	
<b>Income Before Interest Charges</b>	<b>527,331</b>	<b>432,633</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	56,985	65,400	14
Amortization of Debt Discount and Expense (428)	32,621	18,663	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,039	5,934	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	5,283	0	19
<b>Total Interest Charges</b>	<b>88,362</b>	<b>89,997</b>	
<b>Net Income</b>	<b>438,969</b>	<b>342,636</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,059,650	3,262,622	20
Balance Transferred from Income (433)	438,969	342,636	21
Miscellaneous Credits to Surplus (434)	0	3,454,392	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,498,619</b>	<b>7,059,650</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,334,461		1,334,461	1
<b>Total (Acct. 400):</b>	<b>1,334,461</b>	<b>0</b>	<b>1,334,461</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	574,197		574,197	2
<b>Total (Acct. 401-402):</b>	<b>574,197</b>	<b>0</b>	<b>574,197</b>	
<b>Depreciation Expense (403):</b>				
Derived	194,341		194,341	3
<b>Total (Acct. 403):</b>	<b>194,341</b>	<b>0</b>	<b>194,341</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	185,625		185,625	5
<b>Total (Acct. 408):</b>	<b>185,625</b>	<b>0</b>	<b>185,625</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>380,298</b>	<b>0</b>	<b>380,298</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
CAPITAL CREDIT INCOME	64	0	64	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
CASH AND INVESTMENTS	18,840	0	18,840 12
INTEREST INCOME	4,100	0	4,100 13
SPECIAL ASSESSMENTS	2,080	0	2,080 14
<b>Total (Acct. 419):</b>	<b>25,084</b>	<b>0</b>	<b>25,084</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	146,781	146,781 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>146,781</b>	<b>146,781</b>
<b>TOTAL OTHER INCOME:</b>	<b>25,084</b>	<b>146,781</b>	<b>171,865</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,645)	[REDACTED]	(29,645) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(29,645)</b>	<b>0</b>	<b>(29,645)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	54,477	54,477 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>54,477</b>	<b>54,477</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(29,645)</b>	<b>54,477</b>	<b>24,832</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	56,985	[REDACTED]	56,985 20
<b>Total (Acct. 427):</b>	<b>56,985</b>	<b>0</b>	<b>56,985</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT & EXPENSE	32,621	[REDACTED]	32,621 21
<b>Total (Acct. 428):</b>	<b>32,621</b>	<b>0</b>	<b>32,621</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	4,039	[REDACTED]	4,039 23
<b>Total (Acct. 430):</b>	<b>4,039</b>	<b>0</b>	<b>4,039</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
CAPITALIZED INTEREST ON WELL PROJECT	5,283		5,283 25
<b>Total (Acct. 432):</b>	<b>5,283</b>	<b>0</b>	<b>5,283</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>88,362</b>	<b>0</b>	<b>88,362</b>
<b>NET INCOME:</b>	<b>346,665</b>	<b>92,304</b>	<b>438,969</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,437,655	3,621,995	7,059,650 26
<b>Total (Acct. 216):</b>	<b>3,437,655</b>	<b>3,621,995</b>	<b>7,059,650</b>
<b>Balance Transferred from Income (433):</b>			
Derived	346,665	92,304	438,969 27
<b>Total (Acct. 433):</b>	<b>346,665</b>	<b>92,304</b>	<b>438,969</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,784,320</b>	<b>3,714,299</b>	<b>7,498,619</b>

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

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

**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	1,334,461	0	0	0	1,334,461	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,334,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,334,461</b>	

### 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	238,260		238,260	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	886		886	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
<b>Total Payroll</b>	<b>239,146</b>	<b>0</b>	<b>239,146</b>	

### 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	4	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	13,954,688	12,624,182	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,718,677	3,071,509	2
<b>Net Utility Plant</b>	<b>11,236,011</b>	<b>9,552,673</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,947	21,894	6
Special Funds (125)	300,847	602,238	7
<b>Total Other Property and Investments</b>	<b>311,794</b>	<b>624,132</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	12,917	56,144	8
Temporary Cash Investments (132)	840,258	786,842	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	140,587	121,637	11
Other Accounts Receivable (143)	11,932	786	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	165,253	85,934	14
Materials and Supplies (150)	24,220	24,416	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	612	2,350	17
<b>Total Current and Accrued Assets</b>	<b>1,195,779</b>	<b>1,078,109</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	55,993	78,615	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>55,993</b>	<b>78,615</b>	
<b>Total Assets and Other Debits</b>	<b>12,799,577</b>	<b>11,333,529</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,041,552	2,041,552	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	7,498,619	7,059,650	23
<b>Total Proprietary Capital</b>	<b>9,540,171</b>	<b>9,101,202</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,075,132	1,562,109	24
Advances from Municipality (223)	62,140	62,140	25
Other Long-Term Debt (224)	0	210,000	26
<b>Total Long-Term Debt</b>	<b>2,137,272</b>	<b>1,834,249</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	162,567	74,242	28
Payables to Municipality (233)	0	78,156	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	175,000	175,000	31
Interest Accrued (237)	11,765	16,020	32
Other Current and Accrued Liabilities (238)	39,540	34,660	33
<b>Total Current and Accrued Liabilities</b>	<b>388,872</b>	<b>378,078</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	170,000	20,000	35
Other Deferred Credits (253)	563,262	0	36
<b>Total Deferred Credits</b>	<b>733,262</b>	<b>20,000</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,799,577</b>	<b>11,333,529</b>	

### 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	12,624,182	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,534,063	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,409,896	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)	1,010,729				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>13,954,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,019,320	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	699,357	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,718,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,236,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	2,426,629				<b>2,426,629</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	194,341				<b>194,341</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	24,826				<b>24,826</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	2,000				<b>2,000</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>221,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,167</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	35,569				<b>35,569</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	592,907				<b>592,907</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>628,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>628,476</b>	25
<b>Balance end of year (110.1)</b>	<b>2,019,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,019,320</b>	26
<b>Composite Depreciation Rate?</b>	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)	
<b>Balance first of year (110.1)</b>	644,880				<b>644,880</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	54,477				<b>54,477</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>54,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,477</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>699,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>699,357</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0		0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,220	24,416
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>24,220</b>	<b>24,416</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2004-REFUNDING BOND	440	428	9,560	1
93 B-REFUNDING BOND	17,803	428	0	2
95 A-BOND DISCOUNT	747	428	0	3
95 BOND -ISSUANCE	1,013	428	0	4
LOSS OF EARLY EXTINQUISHMENT OF PRIOR YEAR DEBT	12,618	428	46,433	5
<b>Total</b>			<b>55,993</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,041,552	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>2,041,552</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)	
CWF #1 LOAN	12/23/2003	05/01/2023	1.65%	896,371	<b>1</b>
2004 WATER SYSTEM BONDS	09/13/2004	11/01/2010	3.20%	590,000	<b>2</b>
CWF #2 LOAN	11/24/2004	05/01/2024	1.42%	588,761	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,075,132</b>	

**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)	
<b>Advances (223)</b>					
RESERVOIR	12/01/1991	12/01/2005	6.53%	62,140	1
<b>Total for Account 223</b>				<b>62,140</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	175,000	1
<b>Accruals:</b>		
Charged water department expense	185,625	2
Charged electric department expense		3
Charged sewer department expense	8,660	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>194,285</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	175,000	6
Social Security taxes	17,809	7
PSC Remainder Assessment	1,476	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>194,285</b>	
<b>Balance end of year</b>	<b>175,000</b>	

### 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)	
<b>Bonds (221)</b>					
2003 CLEAN WATER FUND LOAN	1,353	12,057	10,943	2,467	1
1993B REFUNDING	9,736	27,262	36,998	0	2
2004 CLEAN WATER FUND LOAN		1,215	0	1,215	3
1995 REVENUE BONDS	1,378	3,861	5,239	0	4
2004A REVENUE BONDS		5,176	(621)	5,797	5
<b>Subtotal</b>	<b>12,467</b>	<b>49,571</b>	<b>52,559</b>	<b>9,479</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
ADV.-TOWER	345	4,039	2,098	2,286	7
<b>Subtotal</b>	<b>345</b>	<b>4,039</b>	<b>2,098</b>	<b>2,286</b>	
<b>Other Long-Term Debt (224)</b>					
RESERVOIR PAINTING- F&M BANK	3,208	7,414	10,622	0	8
<b>Subtotal</b>	<b>3,208</b>	<b>7,414</b>	<b>10,622</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,020</b>	<b>61,024</b>	<b>65,279</b>	<b>11,765</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECAIL ASSESSMENTS RECEIVABLE	10,947	2
<b>Total (Acct. 124):</b>	<b>10,947</b>	
<b>Special Funds (125):</b>		
RESERVE FUND-WATER SYSTEM BOND	59,000	3
RESERVE FUND-CWF LOAN #1	201,886	4
RESERVE FUND-WATER SYSTEM 2004A	39,961	5
<b>Total (Acct. 125):</b>	<b>300,847</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	140,587	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>140,587</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	11,932	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 143):</b>	<b>11,932</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL FOR DELINQUENT WATER BILLS	20,193	14
DUE FROM SEWER FOR JOINT METERING AND WELL PROJECT	145,060	15
<b>Total (Acct. 145):</b>	<b>165,253</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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)	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	563,262	20
NONE	0	21
<b>Total (Acct. 253):</b>	<b>563,262</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,405,002	0	0	0	8,405,002	1
Materials and Supplies	24,318	0	0	0	24,318	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,222,974	0	0	0	2,222,974	4
Customer Advances for Construction	95,000				95,000	5
Regulatory Liability	281,631	0	0	0	281,631	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,829,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,829,715</b>	
Net Operating Income	380,298	0	0	0	380,298	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.52%</b>	

## 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
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	592,907	0	0	0	592,907	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	29,645				29,645	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>563,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>563,262</b>	

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

Interest paid for 2004A Revenue Bonds shows as a credit as it was accrued interest earned from closing.

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.

Had accrued interest for the year but the loan was paid off in September, 2004 when the water utility refinanced.

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### 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.

A/c 145: "Due from sewer" and "Tax Roll" are DONE.

A/c 143: Developer will reimburse water utility.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,298,724	1,249,802	1
<b>Total Sales of Water</b>	<b>1,298,724</b>	<b>1,249,802</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,787	6,043	2
Miscellaneous Service Revenues (471)	3,990	4,024	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,960	28,726	6
<b>Total Other Operating Revenues</b>	<b>35,737</b>	<b>38,793</b>	
<b>Total Operating Revenues</b>	<b>1,334,461</b>	<b>1,288,595</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	140,015	186,634	8
Water Treatment Expenses (630-635)	101,590	157,822	9
Transmission and Distribution Expenses (640-655)	141,528	119,825	10
Customer Accounts Expenses (901-904)	7,737	8,524	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	183,327	198,210	13
<b>Total Operation and Maintenance Expenses</b>	<b>574,197</b>	<b>671,015</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	194,341	190,200	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	185,625	185,308	16
<b>Total Other Operating Expenses</b>	<b>379,966</b>	<b>375,508</b>	
<b>Total Operating Expenses</b>	<b>954,163</b>	<b>1,046,523</b>	
<b>NET OPERATING INCOME</b>	<b>380,298</b>	<b>242,072</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,772	122,891	493,688	4
Commercial	433	93,856	259,141	5
Industrial	31	90,905	145,749	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,236</b>	<b>307,652</b>	<b>898,578</b>	
Private Fire Protection Service (462)	41		27,904	7
Public Fire Protection Service (463)	3,297		291,804	8
Other Sales to Public Authorities (464)	61	35,945	80,438	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
<b>Total Sales of Water</b>	<b>6,635</b>	<b>343,597</b>	<b>1,298,724</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	291,804	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>291,804</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,787	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>6,787</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER SERVICE APPS	3,990	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,990</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	24,960	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>24,960</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	70,988	68,516	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	55,648	52,975	7
Operation Supplies and Expenses (623)	6,969	10,120	8
Maintenance of Pumping Plant (625)	6,410	55,023	9
<b>Total Pumping Expenses</b>	<b>140,015</b>	<b>186,634</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	50,025	49,072	10
Chemicals (631)	31,365	31,603	11
Operation Supplies and Expenses (632)	17,800	76,214	12
Maintenance of Water Treatment Plant (635)	2,400	933	13
<b>Total Water Treatment Expenses</b>	<b>101,590</b>	<b>157,822</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	46,827	42,508	14
Operation Supplies and Expenses (641)	35,522	34,605	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	14,177	9,404	17
Maintenance of Services (652)	26,308	25,191	18
Maintenance of Meters (653)	6,801	6,306	19
Maintenance of Hydrants (654)	11,893	1,811	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>141,528</b>	<b>119,825</b>	

**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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0	0	<b>22</b>
Accounting and Collecting Labor (902)	3,941	3,861	<b>23</b>
Supplies and Expenses (903)	3,796	4,663	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>7,737</b>	<b>8,524</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	53,109	57,582	<b>27</b>
Office Supplies and Expenses (921)	12,009	9,652	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	23,914	43,223	<b>30</b>
Property Insurance (924)	1,781	2,677	<b>31</b>
Injuries and Damages (925)	9,072	7,892	<b>32</b>
Employee Pensions and Benefits (926)	58,560	59,859	<b>33</b>
Regulatory Commission Expenses (928)	2,505	0	<b>34</b>
Miscellaneous General Expenses (930)	12,675	7,247	<b>35</b>
Transportation Expenses (933)	9,702	10,078	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>183,327</b>	<b>198,210</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>574,197</b>	<b>671,015</b>	

**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		175,000	175,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,660	8,743	2
<b>Net property tax equivalent</b>		<b>166,340</b>	<b>166,257</b>	
Social Security		17,809	17,669	3
PSC Remainder Assessment		1,476	1,382	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>185,625</b>	<b>185,308</b>	

### 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			Monroe				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.198830				3
County tax rate	mills		6.672460				4
Local tax rate	mills		8.376270				5
School tax rate	mills		8.324750				6
Voc. school tax rate	mills		2.161290				7
Other tax rate - Local	mills		0.979560				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.713160</b>				<b>10</b>
Less: state credit	mills		0.810000				11
<b>Net tax rate</b>	mills		<b>25.903160</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.376270</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.486040</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.979560</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.841870</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.713160</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.742775</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.903160</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.240222</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,624,182</b>	12,624,182				22
Materials & Supplies	\$	<b>24,416</b>	24,416				23
<b>Subtotal</b>	\$	<b>12,648,598</b>	<b>12,648,598</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>12,648,598</b>	<b>12,648,598</b>				<b>26</b>
Assessment Ratio	dec.		1.005900				27
<b>Assessed Value</b>	\$	<b>12,723,225</b>	<b>12,723,225</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.240222</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>244,798</b>	<b>244,798</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	203,611					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	175,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>175,000</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	567,906	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>567,906</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	132,430	0	12
Structures and Improvements (321)	537,924	2,785	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	510,461	3,559	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	167,076	184,881	20
<b>Total Pumping Plant</b>	<b>1,347,891</b>	<b>191,225</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	292,592	0	23
<b>Total Water Treatment Plant</b>	<b>292,592</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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)			567,906	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>567,906</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			132,430	12
Structures and Improvements (321)			540,709	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			514,020	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			351,957	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,539,116</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			292,592	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>292,592</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,028	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	746,190	0	26
Transmission and Distribution Mains (343)	2,615,061	40,372	27
Fire Mains (344)	0	0	28
Services (345)	932,167	25,473	29
Meters (346)	894,930	15,639	30
Hydrants (348)	398,624	1,630	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>5,607,000</b>	<b>83,114</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	724	0	33
Structures and Improvements (390)	272,114	0	34
Office Furniture and Equipment (391)	2,298	0	35
Computer Equipment (391.1)	61,643	0	36
Transportation Equipment (392)	50,859	15,636	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	72,915	3,715	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>460,553</b>	<b>19,351</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,275,942</b>	<b>293,690</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>8,275,942</b>	<b>293,690</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			20,028 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			746,190 26
Transmission and Distribution Mains (343)	14,650		2,640,783 27
Fire Mains (344)			0 28
Services (345)	3,801		953,839 29
Meters (346)			910,569 30
Hydrants (348)	1,545		398,709 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>19,996</b>	<b>0</b>	<b>5,670,118</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			724 33
Structures and Improvements (390)			272,114 34
Office Furniture and Equipment (391)			2,298 35
Computer Equipment (391.1)			61,643 36
Transportation Equipment (392)	15,573		50,922 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			76,630 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
<b>Total General Plant</b>	<b>15,573</b>	<b>0</b>	<b>464,331</b>
<b>Total utility plant in service directly assignable</b>	<b>35,569</b>	<b>0</b>	<b>8,534,063</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>35,569</b>	<b>0</b>	<b>8,534,063</b>

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

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	3,555,492	99,596	27
Fire Mains (344)	0	0	28
Services (345)	525,012	25,926	29
Meters (346)	0	0	30
Hydrants (348)	182,612	21,258	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,263,116</b>	<b>146,780</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,263,116</b>	<b>146,780</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>4,263,116</b>	<b>146,780</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)			3,655,088 27
Fire Mains (344)			0 28
Services (345)			550,938 29
Meters (346)			0 30
Hydrants (348)			203,870 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,409,896</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,409,896</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,409,896</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			29,938	<b>29,938</b>	1
February			28,600	<b>28,600</b>	2
March			30,181	<b>30,181</b>	3
April			30,875	<b>30,875</b>	4
May			31,100	<b>31,100</b>	5
June			31,904	<b>31,904</b>	6
July			34,014	<b>34,014</b>	7
August			34,444	<b>34,444</b>	8
September			32,306	<b>32,306</b>	9
October			30,584	<b>30,584</b>	10
November			28,239	<b>28,239</b>	11
December			27,189	<b>27,189</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>369,374</b>	<b>369,374</b>	
Less: Water sold				343,597	13
Volume pumped but not sold				<b>25,777</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				3,795	16
Volume related to equipment/system malfunction				3,800	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>7,595</b>	19
Volume pumped but unaccounted for				<b>18,182</b>	20
Percent of water lost				<b>5%</b>	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.)				2,001	23
Date of maximum: 8/26/2004					24
Cause of maximum:					25
BROKEN MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				485	26
Date of minimum: 5/7/2004					27
Total KWH used for pumping for the year				636,724	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1708 ACADEMY AVENUE	EAST - 11	250	30	2,016,000	Yes	<b>1</b>
23082 FLARE AVE. (EGGLESON ST)	NORTH - 10	250	30	994,000	Yes	<b>2</b>
300 MCADAMS	SOUTH - 8	250	24	1,296,000	No	<b>3</b>
24033 GOOSE AVE. (CENTER DRIV	SOUTH - 9	175	24	576,000	Yes	<b>4</b>
517 PACKARD STREET	WEST - 6	325	24	648,000	Yes	<b>5</b>

## 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	EAST - 11	NORTH - 10	SOUTH - 8	1
Location	1708 ACADEMY AVENUE; 2 FLARE AVE. (EGGLESON)		300 MCADAMS DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE	LAYNE	5
Year Installed	2002	1995	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	600	800	8
Pump Motor or Standby Engine Mfr	GE	U.S.	G.E.	10
Year Installed	2002	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SOUTH - 9	WEST - 6		14
Location	JOSE AVE (CENTER DRIVE)	517 PACKARD ST.		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	AMERICAN TURBINE		18
Year Installed	1991	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	400	500		21
Pump Motor or Standby Engine Mfr	G.E.	G.E.		23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	50	60		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	IRTH TOMAH DISTRIBUTION	IRTH TOMAH DISTRIBUTION		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1991	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	164	158		6
Total capacity in gallons (actual)	500,000	1,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8640			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,939	0	310	0	1,629	1
M	D	4.000	23,802	0	203	0	23,599	2
M	D	6.000	94,882	0	913	0	93,969	3
M	D	8.000	74,767	4,077	0	0	78,844	4
P	D	8.000	0	81			81	5
M	D	10.000	42,230	0	0	0	42,230	6
M	D	12.000	66,190	1,146	0	0	67,336	7
P	D	12.000	1,289	0	0	0	1,289	8
P	D	14.000	0	2,972			2,972	9
<b>Total Within Municipality</b>			<b>305,099</b>	<b>8,276</b>	<b>1,426</b>	<b>0</b>	<b>311,949</b>	
M	D	6.000	2,587	0	0	0	2,587	10
M	D	8.000	1,096	0	0	0	1,096	11
<b>Total Outside of Municipality</b>			<b>3,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,683</b>	
<b>Total Utility</b>			<b>308,782</b>	<b>8,276</b>	<b>1,426</b>	<b>0</b>	<b>315,632</b>	

### 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)	
L	0.625	16	0	6	(10)	0	0	1
M	0.750	1,319	1	26	10	1,304	0	2
M	1.000	1,330	69	3	0	1,396	0	3
M	1.500	82	3	2	0	83	0	4
M	2.000	80	1	2	0	79	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	19	1	1	0	19	0	7
M	6.000	12	0	0	0	12	0	8
M	8.000	14	0	0	0	14	0	9
M	10.000	2	0	0	0	2	0	10
M	12.000	1	0	0	0	1	0	11
<b>Total Utility</b>		<b>2,876</b>	<b>75</b>	<b>40</b>	<b>0</b>	<b>2,911</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,929	24	0	(7)	2,946	73	1
0.750	2	0	0	0	2	0	2
1.000	188	2	0	0	190	11	3
1.500	63	1	0	0	64	8	4
2.000	59	0	0	0	59	6	5
3.000	18	0	0	0	18	1	6
4.000	5	0	0	0	5	0	7
10.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>3,265</b>	<b>27</b>	<b>0</b>	<b>(7)</b>	<b>3,285</b>	<b>100</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,717	197	10	8	0	14	2,946	1
0.750	2	0	0	0	0	0	2	2
1.000	64	104	5	14	0	3	190	3
1.500	2	46	2	12	0	2	64	4
2.000	0	37	6	15	0	1	59	5
3.000	0	6	7	5	0	0	18	6
4.000	0	2	1	1	0	1	5	7
10.000	0	0	0	1	0	0	1	8
<b>Total:</b>	<b>2,785</b>	<b>392</b>	<b>31</b>	<b>56</b>	<b>0</b>	<b>21</b>	<b>3,285</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	4				4	1
Within Municipality	458	14	2	(2)	468	2
<b>Total Fire Hydrants</b>	<b>462</b>	<b>14</b>	<b>2</b>	<b>(2)</b>	<b>472</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	300
Number of distribution system valves end of year:	785
Number of distribution valves operated during year:	175

### WATER OPERATING SECTION FOOTNOTES

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#### 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.

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.

A/c 632: Equipment for radium treatment in well #10 was installed in 2003, 2004 expenses is for testing and monitoring of said equipment which resulted in a significant decrease.

A/c 930: Refinanced revenue bonds which resulted in closing cost expenses.

A/c 625: Pumps were repaired in 2003, didn't have any repairs in 2004 resulting in this decrease.

A/c 654: Contracted the sandblasting, priming, and painting of hydrants resulting in this increase. This will be completed over approximately a three year period.

A/c 923: In 2003, an engineering bill for the radium treatment for well #10 was charged to this account, didn't have these expenses in 2004 resulting in this decrease.

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The tax equivalent was set at \$175,000 by the City of Tomah Common Council. The Resolution was passed on October 14, 1997. However, pursuant to City of Tomah Common Council Meeting July 13, 2005, effective 2005 the tax equivalent will be the actual amount.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The "Other Tax Rate - Local" is the tax for the Lake District.

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#### 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.

A/c 328: Constructed new well that went online in November 2002, part of this project was installation of the SCADA system which was completed in 2004 resulting in the additional assets.

---

#### 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.

3,697 feet of mains were added by developers and all other additions were paid for by the Utility.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

43 services were added by developers - \$18,714.

All others were paid for by the Utility.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

Even though there are some services temporarily not in use, there are no services actually shut-off.

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### Meters (Page W-19)

**Explain all reported adjustments.**

Adjustments are due to property record corrections.

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

New radio reads were installed within the last ten years, therefore these guidelines are met.

**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

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### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

Due to the increasing number of system valves added each year, the few number of Water Utility employees, and budget restrictions, it has been very difficult to meet the required valve operating schedule.

**Explain all reported Adjustments.**

Adjustments are due to property record corrections.

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