



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALLENTON SANITARY DISTRICT #1

Utility Address: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

When was utility organized? 1/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TERESA H KRANTZ

Title: ASSISTANT

Office Address:

750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002

Telephone: (262) 629 - 5761

Fax Number: (262) 629 - 5681

E-mail Address: allentonsd@nconnect.net

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

Name: RON SCHROEDER

Title: ACCOUNTANT

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2673

Fax Number: (608) 249 - 8532

E-mail Address: rschroeder@virchowkrause.com

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

Name: ROBERT A BINGEN

Title: CHAIRMAN OF THE BOARD

Office Address:

127 FIRST STREET
P.O. BOX 481
ALLENTON, WI 53002

Telephone: (262) 629 - 5420

Fax Number: (262) 629 - 5718

E-mail Address: tnaddison@nconnect.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW KRAUSE & COMPANY, LLP

Title:

Office Address:

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2346 EXT 2342

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/16/2005

Period covered by most recent audit: 01/01/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: THOMAS CHESTER GURECKI

Title: OPERATOR & SUPERINTENDENT

Office Address:

750 HWY 33 W
P.O. BOX 293
ALLENTON, WI 53002

Telephone: (414) 629 - 5761

Fax Number: (414) 629 - 5718

E-mail Address: allentonsd@nconnect.net

Name of utility commission/committee: BOARD OF THE ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

- MR ROBERT A BINGEN, CHAIRMAN
 - MR NORMAN J FABER, SUPERVISOR
 - MR DONALD D HEESSEN, SUPERVISOR
 - MR GARY R KARNITZ, SUPERVISOR
 - MRS DENISE D KLINK, TRREASURER
 - MR DANIEL R WOLF, SUPERVISOR
 - MRS ELLEN M WOLF, CLERK/SECRETARY
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Contact Person: MR THOMAS J POLACEK, CPA

Title: PARTNER

Telephone: (608) 249 - 6699 EXT 2342

Fax Number: (608) 249 - 8532 EXT

E-mail Address: tpolacek@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

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

ACCOUNTING & AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	193,829	188,815	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,605	84,671	2
Depreciation Expense (403)	31,766	31,576	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,576	5,875	5
Total Operating Expenses	137,947	122,122	
Net Operating Income	55,882	66,693	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	55,882	66,693	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,317	20,589	9
Miscellaneous Nonoperating Income (421)	42,483	115,383	10
Total Other Income	63,800	135,972	
Total Income	119,682	202,665	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,140)	0	11
Other Income Deductions (426)	10,155	10,155	12
Total Miscellaneous Income Deductions	7,015	10,155	
Income Before Interest Charges	112,667	192,510	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,099	60,500	13
Amortization of Debt Discount and Expense (428)	6,547	6,550	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	62,646	67,050	
Net Income	50,021	125,460	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,475,317	1,141,559	19
Balance Transferred from Income (433)	50,021	125,460	20
Miscellaneous Credits to Surplus (434)	0	2,208,298	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	3,525,338	3,475,317	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	193,829		193,829	1
Total (Acct. 400):	193,829	0	193,829	
Operation and Maintenance Expense (401):				
Derived	99,605		99,605	2
Total (Acct. 401):	99,605	0	99,605	
Depreciation Expense (403):				
Derived	31,766		31,766	3
Total (Acct. 403):	31,766	0	31,766	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	6,576		6,576	5
Total (Acct. 408):	6,576	0	6,576	
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:	55,882	0	55,882	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST & DIVIDEND INCOME	21,317	0	21,317	10
Total (Acct. 419):	21,317	0	21,317	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
WATER TEX LEVY	74,926	0	74,926 12
NON REGULATED SEWER UTILITY TAX LEVY REVENUE	61,553	0	61,553 13
NON REGULATED SEWER UTILITY OPERATING INCOME	(93,996)	0	(93,996) 14
Total (Acct. 421):	42,483	0	42,483
TOTAL OTHER INCOME:	63,800	0	63,800

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	3,140		3,140 15
REGULATORY LIABILITY(252) AMORITZATION	(6,280)	0	(6,280) 16
Total (Acct. 425):	(3,140)	0	(3,140)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		10,155	10,155 17
NONE	0	0	0 18
Total (Acct. 426):	0	10,155	10,155
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,140)	10,155	7,015

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	56,099		56,099 19
Total (Acct. 427):	56,099	0	56,099
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	6,547		6,547 20
Total (Acct. 428):	6,547	0	6,547
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	62,646	0	62,646
NET INCOME:	60,176	(10,155)	50,021
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,251,807	2,223,510	3,475,317 25
Total (Acct. 216):	1,251,807	2,223,510	3,475,317
Balance Transferred from Income (433):			
Derived	60,176	(10,155)	50,021 26
Total (Acct. 433):	60,176	(10,155)	50,021
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	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):	1,311,983	2,213,355	3,525,338

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	193,829	0	0	0	193,829	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	193,829	0	0	0	193,829	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,043,888	1,954,578	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	349,607	371,816	2
Net Utility Plant	1,694,281	1,582,762	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,176,148	3,160,708	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,316,609	1,224,941	4
Net Nonutility Property	1,859,539	1,935,767	
Investment in Municipality (123)	0	0	5
Other Investments (124)	91,398	0	6
Special Funds (125)	456,332	321,530	7
Total Other Property and Investments	2,407,269	2,257,297	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	32,320	50,564	8
Temporary Cash Investments (132)	582,302	698,071	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,771	12,846	11
Other Accounts Receivable (143)	41,118	137,664	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	213,589	226,166	14
Materials and Supplies (150)	14,744	14,744	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	897,844	1,140,055	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	6,547	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	6,547	
Total Assets and Other Debits	4,999,394	4,986,661	

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)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,525,338	3,475,317	23
Total Proprietary Capital	3,534,249	3,484,228	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,250,000	1,350,000	26
Total Long-Term Debt	1,250,000	1,350,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,663	1,104	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,749	14,850	32
Other Current and Accrued Liabilities (238)	2,136		33
Total Current and Accrued Liabilities	22,548	15,954	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	192,597	136,479	36
Total Deferred Credits	192,597	136,479	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,999,394	4,986,661	

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	1,954,578	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 (100.1)	1,166,816	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	792,371	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	84,701				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,043,888	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	266,499	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	83,108	0	0	0	12
Total Accumulated Provision	349,607	0	0	0	
Net Utility Plant	1,694,281	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	298,863				298,863	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,766				31,766	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,328				1,328	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	33,094	0	0	0	33,094	16
Debits during year						17
Book cost of plant retired	2,660				2,660	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	62,798				62,798	21
					0	22
					0	23
					0	24
Total debits	65,458	0	0	0	65,458	25
Balance end of year (110.1)	266,499	0	0	0	266,499	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	72,953				72,953	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,155				10,155	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,155	0	0	0	10,155	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	83,108	0	0	0	83,108	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,160,708	20,790	5,350	3,176,148	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,160,708	20,790	5,350	3,176,148	
Less accum. prov. depr. & amort. (122)	1,224,941	97,018	5,350	1,316,609	3
Net Nonutility Property	1,935,767	(76,228)	0	1,859,539	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
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	14,744	14,744 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>14,744</u>	<u>14,744</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)				
2001 BOND ANTICIPATION NOTES				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	8,911	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>8,911</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2001 WATERWORKS & WASTEWATER BANS	04/01/2001	04/01/2006	4.40%	1,250,000	1
Total for Account 224				1,250,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,783	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,783</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,485	7
PSC Remainder Assessment	298	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,783</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
2001 WATERWORKS & WASTEWATER BONDS - 4.4%	14,850	56,099	57,200	13,749	4
Subtotal	14,850	56,099	57,200	13,749	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,850	56,099	57,200	13,749	

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):		
MUNICIPAL SPECIAL ASSESSMENTS- PRESENT UNITS	91,398	2
Total (Acct. 124):	91,398	
Special Funds (125):		
D N R REPLACEMENT ACCOUNT	165,651	3
DEPRECIATION ACCOUNT	100,813	4
REDEMPTION ACCOUNT	89,970	5
IMPACT FEES	99,898	6
Total (Acct. 125):	456,332	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,771	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	13,771	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	19,662	12
Merchandising, jobbing and contract work		13
Other (specify):		
SEPTIC HAULER DUMPING CHARGE-UNPAID AT EOY	3,130	14
TOWER RENTAL DUE BUT NOT RECEIVED TILL 2005	15,000	15
BILLED TOWNSHIP FOR EQUIP USE AND LABOR FOR WATER MAIN BREAKS	3,326	16
SEWER CUSTOMER USAGE BILLING AR EOY"SEWER(NON-REGULATED) 19662.ABOVE		17
Total (Acct. 143):	41,118	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION, PSC RATE APPROVED PLACED ON 2004 TAX ROLL	48,350	18
DELINQUENT CUSTOMER BILLS PLACED ON 2004 TAX ROLL	6,871	19
WATER & SEWER LEVY PLACED ON TAX ROLL AT 2004 EOY	132,939	20
10 YEAR PAYMENT PLAN ASSESSMENTS PLACED ON TAX ROLL EOY	25,429	21
Total (Acct. 145):	213,589	

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)	
Prepayments (165):		
NONE	22	
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	23	
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	24	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	25	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	59,658	26
DEFERRED TAX LEVY	132,939	27
Total (Acct. 253):	192,597	

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 (100.1)	1,164,511	0	0	0	1,164,511	1
Materials and Supplies	14,744	0	0	0	14,744	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	282,681	0	0	0	282,681	4
Customer Advances for Construction					0	5
Regulatory Liability	29,829	0	0	0	29,829	6
					0	7
Average Net Rate Base	866,745	0	0	0	866,745	
Net Operating Income	55,882	0	0	0	55,882	8
Net Operating Income as a percent of Average Net Rate Base	6.45%	N/A	N/A	N/A	6.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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	1	1
Electric		2
Gas		3
Sewer	1	4

**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	62,798	0	0	0	62,798	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,140				3,140	4
Other (specify):						
NONE					0	5
Balance End of Year	59,658	0	0	0	59,658	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)**General footnotes**

acvct #425- the program is pulling from F22 as a positive instead of negative number

Balance Sheet End-of-Year Account Balances (Page F-18)**General footnotes**

"done"

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

"done"

- 145 10 YEAR ASSESSMENT PAYMENT PLAN ON TAX ROLL EOY \$25,429
- 145 WATER & SEWER LEVY PLACED ON TAX ROLL AT EOY \$132,939
- 145 DELINQUENT CUSTOMER USAGE BILLS PLACED ON TAX ROLL EOY \$6871
- 145 PUBLIC FIRE PROTECTION PLACED ON TAX ROLL EOY \$48,350
- 143 SEWER USAGE BILLED AR \$19,662
- 143 TOWER RENTAL DUE BUT OUTSTANDING EOY AR \$15,000.
- 143 SEPTIC HAULER DUMPING CHARGES-UNPAID AT EOY \$3,130

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

- 143 SEWER USAGE BILLED A/R \$29.662
 - 143 TOWER RENTAL DUE BUT OUTSTANDING EOY A/R \$15,000.
 - 143 SEPTIC HAULER DUMPING CHARGES-UNPAID AT EOY \$3,130.
 - 145 10 YEAR ASSESSMENT PAYMENT PLAN ON TAX ROLL EOY \$25,429.
 - 145 WATER & SEWER LEVY PLACED ON TAX ROLL AT EOY \$132,939.
 - 145 DELINQUENT CUSTOMER USAGE BILLS PLACED ON TAX ROLL EOY \$6,871
 - 145 PUBLIC FIRE PROTECTION PLACED ON TAX ROLL EOY \$48,350
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	150,438	142,882	1
Total Sales of Water	150,438	142,882	
Other Operating Revenues			
Forfeited Discounts (470)	781	1,575	2
Other Water Revenues (474)	42,610	44,358	3
Total Other Operating Revenues	43,391	45,933	
Total Operating Revenues	193,829	188,815	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	70,792	58,890	4
General Operating Expenses (680-690)	28,813	25,781	5
Total Operation and Maintenance Expenses	99,605	84,671	
Other Operating Expenses			
Depreciation Expense (403)	31,766	31,576	6
Amortization Expense (404)		0	7
Taxes (408)	6,576	5,875	8
Total Other Operating Expenses	38,342	37,451	
Total Operating Expenses	137,947	122,122	
NET OPERATING INCOME	55,882	66,693	

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	7	43	222	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	43	222	
Metered Sales to General Customers (461)				
Residential	246	11,362	62,525	4
Commercial	42	4,089	17,601	5
Industrial	7	8,137	18,268	6
Total Metered Sales to General Customers (461)	295	23,588	98,394	
Private Fire Protection Service (462)	1		1,230	7
Public Fire Protection Service (463)	295		46,983	8
Other Sales to Public Authorities (464)	3	1,275	3,609	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	601	24,906	150,438	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0	0	1
Total		0	0

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	46,983	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)	46,983	
Forfeited Discounts (470):		
Customer late payment charges	781	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	781	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,328	7
Other (specify): WATER TOWER RENTAL FOR COMMUNICATIONS ANTENAS AT TOWER SITE (THREE COMPANIES)	36,600	8
MUNICIPAL BILLED FOR EQUIP. RENTAL AND LABOR WHEN HELP NEEDED, AND BULK WATER A/R	4,682	9
Total Other Water Revenues (474)	42,610	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	28,471	26,486	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,203	8,855	3
Chemicals (630)	3,293	4,069	4
Supplies and Expenses (640)	7,063	5,185	5
Repairs of Water Plant (650)	22,762	14,295	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	70,792	58,890	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,650	4,442	8
Office Supplies and Expenses (681)	2,235	2,801	9
Outside Services Employed (682)	5,031	4,148	10
Insurance Expense (684)	5,577	4,956	11
Employees Pensions and Benefits (686)	11,320	9,236	12
Regulatory Commission Expenses (688)	0	198	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	28,813	25,781	
Total Operation and Maintenance Expenses	99,605	84,671	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		6,278	5,677	3
PSC Remainder Assessment		298	198	4
Other (specify): NONE			0	5
Total tax expense		6,576	5,875	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,821		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)	153,475		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	158,296	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	98,334	5,105	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,052	2,470	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,242		20
Total Pumping Plant	238,628	7,575	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,709	502	23
Total Water Treatment Plant	12,709	502	

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)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,821	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)			153,475	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	158,296	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	200		103,239	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			141,522	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,242	20
Total Pumping Plant	200	0	246,003	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	200		13,011	23
Total Water Treatment Plant	200	0	13,011	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,507		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	341,312		26
Transmission and Distribution Mains (343)	241,752		27
Fire Mains (344)	0		28
Services (345)	328		29
Meters (346)	53,189		30
Hydrants (348)	6,737		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	655,825	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,420		35
Computer Equipment (372.1)	3,261		36
Transportation Equipment (373)	27,310		37
Other General Equipment (379)	59,508	992	38
Other Tangible Property (390)	0		39
Total General Plant	96,499	992	
Total utility plant in service directly assignable	1,162,207	9,069	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,162,207	9,069	

**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)	1,800		10,707 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			341,312 26
Transmission and Distribution Mains (343)			241,752 27
Fire Mains (344)			0 28
Services (345)			328 29
Meters (346)	760		52,429 30
Hydrants (348)			6,737 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,560	0	653,265
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,420 35
Computer Equipment (372.1)			3,261 36
Transportation Equipment (373)			27,310 37
Other General Equipment (379)	1,500		59,000 38
Other Tangible Property (390)			0 39
Total General Plant	1,500	0	95,991
Total utility plant in service directly assignable	4,460	0	1,166,816
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,460	0	1,166,816

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0		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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	197,256		26
Transmission and Distribution Mains (343)	486,462		27
Fire Mains (344)	0		28
Services (345)	42,869		29
Meters (346)	0		30
Hydrants (348)	65,784		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	792,371	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	792,371	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	792,371	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			197,256 26
Transmission and Distribution Mains (343)			486,462 27
Fire Mains (344)			0 28
Services (345)			42,869 29
Meters (346)			0 30
Hydrants (348)			65,784 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	792,371
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	792,371
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	792,371

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			2,257	2,257	1
February			2,084	2,084	2
March			2,449	2,449	3
April			2,360	2,360	4
May			2,687	2,687	5
June			2,720	2,720	6
July			2,580	2,580	7
August			2,591	2,591	8
September			2,971	2,971	9
October			2,670	2,670	10
November			2,130	2,130	11
December			2,254	2,254	12
Total annual pumpage	0	0	29,753	29,753	
Less: Water sold				24,906	13
Volume pumped but not sold				4,847	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				476	16
Volume related to equipment/system malfunction				52	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				528	19
Volume pumped but unaccounted for				4,319	20
Percent of water lost				15%	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.)				251	23
Date of maximum: 9/1/2004					24
Cause of maximum:					25
WATER MAIN BREAK AT WEIS STREET & CHURCH STREET					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				29	26
Date of minimum: 1/3/2004					27
Total KWH used for pumping for the year				87,042	28
If water is purchased: Vendor Name: N/A					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)	
835 WEIS ST	#1	726	12	468,000	Yes	1
6149 HWY W SOUTH	#2	747	16	1,008,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HYW W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	ELEVATED TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	132		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		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)	
P	D	4.000	300	0	0	0	300	1
M	D	6.000	14,391	0	0	0	14,391	2
P	D	6.000	1,524	0	0	0	1,524	3
M	D	8.000	9,048	0	0	0	9,048	4
M	T	8.000	75	0	0	0	75	5
P	D	8.000	334	0	0	0	334	6
M	S	10.000	1,120	0	0	0	1,120	7
P	D	10.000	3,829	0	0	0	3,829	8
P	S	12.000	10	0	0	0	10	9
Total Within Municipality			30,631	0	0	0	30,631	
Total Utility			30,631	0	0	0	30,631	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	211	0	0	0	211	0	1
M	1.000	43	0	0	0	43	0	2
M	1.500	12	0	0	0	12	0	3
M	2.000	2	0	0	0	2	0	4
M	4.000	6	0	0	0	6	0	5
Total Utility		274	0	0	0	274	0	

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	364	0	31	0	333	0	1
1.000	14	0	0	0	14	0	2
1.500	13	0	0	0	13	0	3
2.000	4	0	0	0	4	0	4
4.000	2	0	0	0	2	2	5
Total:	397	0	31	0	366	2	

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	244	23	2	0	0	64	333	1
1.000	0	10	2	0	0	2	14	2
1.500	0	9	1	1	0	2	13	3
2.000	0	1	0	2	0	1	4	4
4.000	0	0	2	0	0	0	2	5
Total:	244	43	7	3	0	69	366	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	62				62	2
Total Fire Hydrants	62	0	0	0	62	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	64
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

"done"

474 TOWER RENTAL NOT PAID BEFORE 12/31/04

474 BULK WATER RECEIVABLE AND MUNICIPAL MISC.EQUIP. RENT AND LABOR

Please explain amounts in Account 474 in excess of \$2,000, 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"

474 water tower rental for 3 communication companies

474 municipality billed for equip usage and labor of our employee

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 30%, but not less \$2,000, please explain.

Acct 650- There were water main repairs at Rock River Rd & Water Tower, along with hydrants being moved for Hwy 33 road project.

Water Services (Page W-18)

General footnotes

SERVICE NOT IN USE.THERE ARE NO WATER SERVICES IN THE DISTRICT THAT ARE NOT IN USE AT THE END OF YEAR. DEVELOPER USUALLY ADDS SERVICES. NONE ADDED THIS YEAR.

Explain all reported Adjustments.

"done"

THERE ARE NO WATER SERVICES IN THE DISTRICT THAT ARE NOT IN USE AT THE END OF THE YEAR. NONE ADDED THIS YEAR

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

DONE

THERE ARE NO WATER SERVICES IN THE DISTRICT THAT ARE NOT IN USE AT THE END OF THE YEAR.

Meters (Page W-19)

General footnotes

YES

Explain all reported adjustments.

yes

STATION METERS ARE TESTED EVERY TWO YEARS.

7 METERS WERE ISSUED TO NEW CUSTOMERS. 16 WERE REPLACED, BUT REMOVED OLD METERS HAVE NOT BEEN TESTED AT YEARS END. OUR PROGRAM FOR TESTING AND REPLACING METERS IS THAT WE TEST THEM WHEN WE TAKE THEM OUT. THE 16 REPLACED WAS IN NOVEMBER AND DECEMBER SO HADN'T TESTED THEM AT END OF YEAR.

If Tested During Year column total is zero, please explain.

THE METERS TAKEN OUT WHEN REPLACED IN NOVEMBER & DECEMBER WERE NOT TESTED AT YEARS END. ORDINARILY THIS IS DONE SOON AFTER REMOVAL BEFORE DISPOSAL.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

WE ORDINARILY TEST REPLACED METERS SOON AFTER REPLACING THEM. WE HAVE REPLACED 16 METERS THAT CAME FROM OUR INVENTORY TO RESIDENCES. THESE WERE 5/8" 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

STATION METERS ARE TESTED EVERY TWO YEARS.

7 METERS WERE ISSUED TO NEW CUSTOMERS. 16 WERE REPLACED, BUT THE REMOVED, OLD METERS HAVE NOT BEEN TESTED AT YEARS END. WE ORDINARILY TEST METERS SOON AFTER THEY HAVE BEEN REMOVED BUT THE 16 TAKEN OUT WERE IN NOVEMBER AND DECEMBER SO HADN'T BEEN TESTED AT YEAR END.
