



3014 (02-02-05)

ANNUAL REPORT

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 925 15TH AVE
UNION GROVE, WI 53182

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: UNION GROVE WATER UTILITY

Utility Address: 925 15TH AVE
UNION GROVE, WI 53182

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE K WINGET

Title: CLERK TREASURER

Office Address:

925 15TH AVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 1818

Fax Number: (262) 878 - 3782

E-mail Address: jkwinget@plazaeearth.com

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

Name: TIM HERLITZKA

Title: MANAGER

Office Address: VIRCHOW KRAUSE AND COMPANY

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: RONALD BOGARD

Title: PRESIDENT

Office Address:

925 15TH AVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 1818

Fax Number: (262) 878 - 3782

E-mail Address: NA

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 AND COMPANY

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 1/19/2004

Period covered by most recent audit: 1/1/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: MARK OSMUNDTSEN

Title: SUPERVISOR OF UTILITIES

Office Address:
3710 67TH DRIVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 2387

Fax Number: (262) 878 - 6486

E-mail Address: MOSMUNDTSEN@PLAZAEARTH.COM

Name: WILLIAM BEHLING

Title: DIRECTOR OF UTILITIES

Office Address:
925 15TH AVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 1818

Fax Number: (262) 878 - 3782

E-mail Address: bbehling@plazaeearth.com

Name of utility commission/committee: UNION GROVE WATER & WASTERWATER COMMISSION

Names of members of utility commission/committee:

- MR MICHAEL AIMONE
 - MR RONALD BOGARD
 - MR ROBERT BROWN
 - MR WAYNE KOEPKE
 - MR HARVEY READ
-

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	484,116	479,054	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	297,405	248,027	2
Depreciation Expense (403)	59,267	57,826	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	77,356	67,744	5
Total Operating Expenses	434,028	373,597	
Net Operating Income	50,088	105,457	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,088	105,457	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	800	1,380	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,582	3,805	10
Miscellaneous Nonoperating Income (421)	178,327	226,850	11
Total Other Income	189,709	232,035	
Total Income	239,797	337,492	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,355)	0	12
Other Income Deductions (426)	34,520	32,846	13
Total Miscellaneous Income Deductions	13,165	32,846	
Income Before Interest Charges	226,632	304,646	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,600	0	14
Amortization of Debt Discount and Expense (428)	1,741	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	9,721	11,734	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	20,062	11,734	
Net Income	206,570	292,912	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,002,477	1,225,020	20
Balance Transferred from Income (433)	206,570	292,912	21
Miscellaneous Credits to Surplus (434)	0	1,484,545	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,209,047	3,002,477	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	484,116		484,116	1
Total (Acct. 400):	484,116	0	484,116	
Operation and Maintenance Expense (401-402):				
Derived	297,405		297,405	2
Total (Acct. 401-402):	297,405	0	297,405	
Depreciation Expense (403):				
Derived	59,267		59,267	3
Total (Acct. 403):	59,267	0	59,267	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	77,356		77,356	5
Total (Acct. 408):	77,356	0	77,356	
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:	50,088	0	50,088	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	800		800	8
Total (Acct. 415-416):	800	0	800	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	10,582	0	10,582 11
Total (Acct. 419):	10,582	0	10,582
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
CAPITAL PAID IN BY MUNI	0	178,327	178,327 13
Total (Acct. 421):	0	178,327	178,327
TOTAL OTHER INCOME:	11,382	178,327	189,709
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(21,355)		(21,355) 14
NONE	0	0	0 15
Total (Acct. 425):	(21,355)	0	(21,355)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		34,520	34,520 16
NONE	0	0	0 17
Total (Acct. 426):	0	34,520	34,520
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,355)	34,520	13,165
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	8,600		8,600 18
Total (Acct. 427):	8,600	0	8,600
Amortization of Debt Discount and Expense (428):			
AMORITIZATION OF DEBT ISSUANCE COST	1,741		1,741 19
Total (Acct. 428):	1,741	0	1,741
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	9,721		9,721 21
Total (Acct. 430):	9,721	0	9,721

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	20,062	0	20,062
NET INCOME:	62,763	143,807	206,570
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,323,928	1,678,549	3,002,477 24
Total (Acct. 216):	1,323,928	1,678,549	3,002,477
Balance Transferred from Income (433):			
Derived	62,763	143,807	206,570 25
Total (Acct. 433):	62,763	143,807	206,570
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,386,691	1,822,356	3,209,047

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	800				800	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	800	0	0	0	800	

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	484,116	0	0	0	484,116	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	484,116	0	0	0	484,116	

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	92,290		92,290	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			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	92,290	0	92,290	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,396,969	4,227,675	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,050,410	1,399,421	2
Net Utility Plant	3,346,559	2,828,254	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,125,752	0	7
Total Other Property and Investments	2,125,752	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	294,875	293,205	8
Temporary Cash Investments (132)	22,463	42,277	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	62,317	68,399	11
Other Accounts Receivable (143)	195,013	205,626	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,158	25,591	14
Materials and Supplies (150)	14,281	13,687	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	612,107	648,785	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,609	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	158,526	120,518	20
Total Deferred Debits	188,135	120,518	
Total Assets and Other Debits	6,272,553	3,597,557	

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)	45,015	45,015	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,209,047	3,002,477	23
Total Proprietary Capital	3,254,062	3,047,492	
LONG-TERM DEBT			
Bonds (221)	2,150,000	0	24
Advances from Municipality (223)	177,678	218,226	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,327,678	218,226	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,323	36,140	28
Payables to Municipality (233)	187,236	201,828	29
Customer Deposits (235)			30
Taxes Accrued (236)	71,660	79,143	31
Interest Accrued (237)	15,064	7,900	32
Other Current and Accrued Liabilities (238)	7,696	4,755	33
Total Current and Accrued Liabilities	283,979	329,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	406,834	2,073	36
Total Deferred Credits	406,834	2,073	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,272,553	3,597,557	

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	4,227,675	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,258,501	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,138,468	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,396,969	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)	555,941	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	494,469	0	0	0	13
Total Accumulated Provision	1,050,410	0	0	0	
Net Utility Plant	3,346,559	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)	939,472				939,472	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,267				59,267	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,913				3,913	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	63,180	0	0	0	63,180	16
Debits during year						17
Book cost of plant retired	19,608				19,608	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	427,103				427,103	21
					0	22
					0	23
					0	24
Total debits	446,711	0	0	0	446,711	25
Balance end of year (110.1)	555,941	0	0	0	555,941	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)	459,949				459,949	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,520				34,520	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	34,520	0	0	0	34,520	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)	494,469	0	0	0	494,469	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,281	13,687
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,281	13,687

**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)				
UNAMORTIZED DEBT ISSUANCE COST	1,741	428	29,609	1
Total			<u><u>29,609</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	45,015	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>45,015</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)	
BOND ANTICIPATION NOTES	11/01/2004	11/01/2007	2.40%	2,150,000	1
Total Bonds (Account 221):				2,150,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM VILLAGE	03/23/1998	04/15/2008	4.65%	44,644	1
ADVANCE FROM VILLAGE	06/12/2000	03/15/2009	5.25%	77,034	2
ADVANCE FROM VILLAGE	06/01/1997	06/01/2007	5.35%	56,000	3
Total for Account 223				177,678	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	79,143	1
Accruals:		
Charged water department expense	77,356	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>77,356</u>	
Taxes paid during year:		
County, state and local taxes	77,912	6
Social Security taxes	6,399	7
PSC Remainder Assessment	528	8
Other (explain):		
NONE		9
Total payments and other debits	<u>84,839</u>	
Balance end of year	<u><u>71,660</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)					
BOND ANTICIPATION NOTES 2.47%	0	8,600	0	8,600	1
Subtotal	0	8,600	0	8,600	
Advances from Municipality (223)					
1998 ADVANCE - 4.65%	1,700	2,808	3,264	1,244	2
1997 ADVANCE - 5.35%	2,400	2,765	3,152	2,013	3
2000 ADVANCE - 5.25%	3,800	4,148	4,741	3,207	4
Subtotal	7,900	9,721	11,157	6,464	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,900	18,321	11,157	15,064	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CONSTRUCTION ACCOUNT	2,125,752	3
Total (Acct. 125):	2,125,752	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	62,317	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	62,317	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	187,236	9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	7,777	11
Total (Acct. 143):	195,013	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES PLACED ON TAX ROLL	3,086	12
MAINTENANCE EXPENSE CHARGED TO SEWER	18,841	13
DEPRECIATION EXPENSE CHARGED TO SEWER	1,231	14
Total (Acct. 145):	23,158	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	158,526	17
Total (Acct. 183):	158,526	
Payables to Municipality (233):		
DUE TO SEWER UTILITY FOR UTILITY BILLINGS	187,236	18
Total (Acct. 233):	187,236	
Other Deferred Credits (253):		
Regulatory Liability	406,834	19
NONE		20
Total (Acct. 253):	406,834	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,173,839	0	0	0	2,173,839	1
Materials and Supplies	13,984	0	0	0	13,984	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	747,706	0	0	0	747,706	4
Customer Advances for Construction					0	5
Regulatory Liability	203,417	0	0	0	203,417	6
NONE					0	7
Average Net Rate Base	1,236,700	0	0	0	1,236,700	
Net Operating Income	50,088	0	0	0	50,088	8
Net Operating Income as a percent of						
Average Net Rate Base	4.05%	N/A	N/A	N/A	4.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	427,103	0	0	0	427,103	2
Other (specify):						
DEFERRED REVENUE - TOWER RENTAL	1,086				1,086	3
Deduct charges:						
Miscellaneous Amortization (425)	21,355				21,355	4
Other (specify):						
NONE					0	5
Balance End of Year	406,834	0	0	0	406,834	

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

The balance in preliminary survey and investigation represents preliminary engineering charges for the design of the water treatment plant additions.

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.

143-Miscellaneous amounts billed for water charges.

233-Sewer portion of customer accounts receivable.

145-This is miscellaneous maintenance charged to sewer.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Union Grove Water Utility
Union Grove, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Union Grove Water Utility, an enterprise fund of the Village of Union Grove as of December 31, 2004 and the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Virchow Krause & Company, LLP

Madison, Wisconsin
January 19, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	454,195	449,989	1
Total Sales of Water	454,195	449,989	
Other Operating Revenues			
Forfeited Discounts (470)	999	528	2
Miscellaneous Service Revenues (471)	0	450	3
Rents from Water Property (472)	25,544	24,431	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,378	3,656	6
Total Other Operating Revenues	29,921	29,065	
Total Operating Revenues	484,116	479,054	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	27,417	24,144	7
Pumping Expenses (620-625)	63,584	59,692	8
Water Treatment Expenses (630-635)	2,258	2,536	9
Transmission and Distribution Expenses (640-655)	94,720	67,519	10
Customer Accounts Expenses (901-904)	17,321	14,622	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	92,105	79,514	13
Total Operation and Maintenance Expenses	297,405	248,027	
Other Operating Expenses			
Depreciation Expense (403)	59,267	57,826	14
Amortization Expense (404-407)		0	15
Taxes (408)	77,356	67,744	16
Total Other Operating Expenses	136,623	125,570	
Total Operating Expenses	434,028	373,597	
NET OPERATING INCOME	50,088	105,457	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	35	175	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	35	175	
Metered Sales to General Customers (461)				
Residential	1,279	79,462	171,561	4
Commercial	193	42,806	70,800	5
Industrial	7	33,137	35,351	6
Total Metered Sales to General Customers (461)	1,479	155,405	277,712	
Private Fire Protection Service (462)	12		9,768	7
Public Fire Protection Service (463)	1		154,713	8
Other Sales to Public Authorities (464)	9	8,296	11,827	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	1,504	163,736	454,195	

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

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)	154,210	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)	503	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	154,713	
Forfeited Discounts (470):		
Customer late payment charges	474	5
Other (specify): RECONNECTION FEES	525	6
Total Forfeited Discounts (470)	999	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTALS	25,544	8
Total Rents from Water Property (472)	25,544	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,378	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,378	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	24,758	22,047	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	997	1,019	3
Maintenance of Water Source Plant (605)	1,662	1,078	4
Total Source of Supply Expenses	27,417	24,144	
PUMPING EXPENSES			
Operation Labor (620)	7,037	7,078	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	54,176	44,957	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	2,371	7,657	9
Total Pumping Expenses	63,584	59,692	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	2,258	2,331	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		205	13
Total Water Treatment Expenses	2,258	2,536	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	13,371	9,917	14
Operation Supplies and Expenses (641)	306	(40)	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,400	8,786	16
Maintenance of Mains (651)	46,734	30,103	17
Maintenance of Services (652)	7,445	8,042	18
Maintenance of Meters (653)	5,163	6,962	19
Maintenance of Hydrants (654)	5,301	3,749	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	94,720	67,519	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,560	5,698	22
Accounting and Collecting Labor (902)	4,250	4,250	23
Supplies and Expenses (903)	6,511	4,674	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,321	14,622	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,300	8,300	27
Office Supplies and Expenses (921)	7,135	7,070	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,223	10,668	30
Property Insurance (924)	11,032	10,723	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	40,593	37,495	33
Regulatory Commission Expenses (928)	6,382	1,569	34
Miscellaneous General Expenses (930)		15	35
Transportation Expenses (933)	3,467	2,704	36
Maintenance of General Plant (935)	973	970	37
Total Administrative and General Expenses	92,105	79,514	
Total Operation and Maintenance Expenses	297,405	248,027	

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		71,660	62,925	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,231	3,854	2
Net property tax equivalent		70,429	59,071	
Social Security		6,399	8,134	3
PSC Remainder Assessment		528	539	4
Other (specify): NONE			0	5
Total tax expense		77,356	67,744	

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			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235260				3
County tax rate	mills		4.182140				4
Local tax rate	mills		6.129380				5
School tax rate	mills		13.504230				6
Voc. school tax rate	mills		1.655160				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.706170				10
Less: state credit	mills		1.707530				11
Net tax rate	mills		23.998640				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.129380				14
Combined School Tax Rate	mills		15.159390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.288770				17
Total Tax Rate	mills		25.706170				18
Ratio of Local and School Tax to Total	dec.		0.828158				19
Total tax net of state credit	mills		23.998640				20
Net Local and School Tax Rate	mills		19.874665				21
Utility Plant, Jan. 1	\$	4,227,675	4,227,675				22
Materials & Supplies	\$	13,687	13,687				23
Subtotal	\$	4,241,362	4,241,362				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,241,362	4,241,362				26
Assessment Ratio	dec.		0.850100				27
Assessed Value	\$	3,605,582	3,605,582				28
Net Local & School Rate	mills		19.874665				29
Tax Equiv. Computed for Current Year	\$	71,660	71,660				30
Tax Equivalent per 1994 PSC Report	\$	47,834					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	71,660					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	28,073		4
Structures and Improvements (311)	(94,505)		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	309,141		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	5,750		11
Total Source of Supply Plant	248,459	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	173,769	1,527	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	25,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	142,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	341,348	1,527	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	17,767		23
Total Water Treatment Plant	17,767	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			28,073	4
Structures and Improvements (311)		94,505	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(94,505)	214,636	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			5,750	11
Total Source of Supply Plant	0	0	248,459	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	1,000		174,296	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			25,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			142,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	1,000	0	341,875	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			17,767	23
Total Water Treatment Plant	0	0	17,767	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,882		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	125,314		26
Transmission and Distribution Mains (343)	873,617	148,047	27
Fire Mains (344)	0		28
Services (345)	98,313	6,505	29
Meters (346)	141,057	2,551	30
Hydrants (348)	79,371	26,553	31
Other Transmission and Distribution Plant (349)	553		32
Total Transmission and Distribution Plant	1,320,107	183,656	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,629	510	35
Computer Equipment (391.1)	15,534	1,689	36
Transportation Equipment (392)	31,404		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	2,939		40
Power Operated Equipment (396)	27,203		41
Communication Equipment (397)	4,258		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	75,529	1,550	44
Other Tangible Property (399)	0		45
Total General Plant	161,496	3,749	
Total utility plant in service directly assignable	2,089,177	188,932	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,089,177	188,932	

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)			1,882 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			125,314 26
Transmission and Distribution Mains (343)	16,737		1,004,927 27
Fire Mains (344)			0 28
Services (345)			104,818 29
Meters (346)	50		143,558 30
Hydrants (348)	1,251		104,673 31
Other Transmission and Distribution Plant (349)			553 32
Total Transmission and Distribution Plant	18,038	0	1,485,725
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,139 35
Computer Equipment (391.1)			17,223 36
Transportation Equipment (392)			31,404 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			2,939 40
Power Operated Equipment (396)			27,203 41
Communication Equipment (397)			4,258 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	570		76,509 44
Other Tangible Property (399)			0 45
Total General Plant	570	0	164,675
Total utility plant in service directly assignable	19,608	0	2,258,501
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,608	0	2,258,501

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	94,505		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	94,505	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)			94,505 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	94,505
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	220,335		26
Transmission and Distribution Mains (343)	1,519,366		27
Fire Mains (344)	0		28
Services (345)	163,937		29
Meters (346)	0		30
Hydrants (348)	140,355		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,043,993	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,138,498	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,138,498	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)			220,335 26
Transmission and Distribution Mains (343)			1,519,366 27
Fire Mains (344)			0 28
Services (345)			163,937 29
Meters (346)			0 30
Hydrants (348)		(30)	140,325 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(30)	2,043,963
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	(30)	2,138,468
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	(30)	2,138,468

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			15,968	15,968	1
February			15,592	15,592	2
March			16,215	16,215	3
April			15,547	15,547	4
May			16,477	16,477	5
June			16,987	16,987	6
July			18,834	18,834	7
August			19,154	19,154	8
September			19,024	19,024	9
October			20,311	20,311	10
November			14,288	14,288	11
December			13,265	13,265	12
Total annual pumpage	0	0	201,662	201,662	
Less: Water sold				163,736	13
Volume pumped but not sold				37,926	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				6,519	16
Volume related to equipment/system malfunction				8,582	17
Non-utility volume NOT included in water sales				173	18
Total volume not sold but accounted for				15,274	19
Volume pumped but unaccounted for				22,652	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,178	23
Date of maximum: 10/31/2004					24
Cause of maximum:					25
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				220	26
Date of minimum: 3/20/2004					27
Total KWH used for pumping for the year				614,958	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1108 12TH AVENUE	3	1,150	12	211,000	Yes	1
1746 NEW STREET	4	1,360	15	8,000	Yes	2
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	329,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	3	4	5	1
Location	1108 12TH AVENUE	1765 NEW STREET 50 INDUSTRIAL PARK DRIVE		2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1992	1965	1979	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	810	700	1,010	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	ALLIS CHALMERS	9 10
Year Installed	1991	1966	1979	11
Type	OTHER	OTHER	OTHER	12
Horsepower	200	125	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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 23
Year Installed				24
Type				25
Horsepower				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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1955	1979	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	148	135	6
Total capacity in gallons (actual)	118,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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	1.500	300	0	0	0	300	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	8,588	0	0	0	8,588	3
P	D	4.000	34	0	0	0	34	4
M	D	6.000	37,442	0	0	0	37,442	5
P	D	6.000	10,367	0	0	0	10,367	6
M	D	8.000	9,040	0	737	0	8,303	7
P	D	8.000	24,464	737	0	0	25,201	8
M	D	10.000	7,777	0	200	0	7,577	9
M	S	10.000	92	0	0	0	92	10
M	T	10.000	140	0	0	0	140	11
P	D	10.000	0	200			200	12
M	D	12.000	0	1,254			1,254	13
P	D	12.000	12,376	0	0	0	12,376	14
Total Within Municipality			110,930	2,191	937	0	112,184	
M	D	6.000	700	0	0	0	700	15
Total Outside of Municipality			700	0	0	0	700	
Total Utility			111,630	2,191	937	0	112,884	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	198	0	0	0	198		1
L	1.000	1	0	0	0	1		2
M	1.000	1,081	0	0	0	1,081		3
P	1.250	2	0	0	0	2		4
P	1.500	21	0	0	0	21		5
L	2.000	1	0	0	0	1		6
M	2.000	22	5	0	0	27		7
P	3.000	1	0	0	0	1		8
M	3.000	6	0	0	0	6		9
M	4.000	6	0	0	0	6		10
P	6.000	1	0	0	0	1		11
M	8.000	1	0	0	0	1		12
P	8.000	4	0	0	0	4		13
Total Utility		1,345	5	0	0	1,350	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	1,351	30	2	0	1,379	52	1
0.750	38	0	0	0	38	0	2
1.000	51	5	0	0	56	3	3
1.500	9	1	0	0	10	0	4
2.000	41	0	0	0	41	0	5
3.000	8	0	0	0	8	0	6
4.000	5	0	0	0	5	0	7
Total:	1,503	36	2	0	1,537	55	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,225	65	5	9	0	75	1,379	1
0.750	16	13	1	0	0	8	38	2
1.000	5	33	3	6	0	9	56	3
1.500	0	8	0	1	0	1	10	4
2.000	0	27	5	5	0	4	41	5
3.000	0	3	1	1	0	3	8	6
4.000	0	0	1	3	0	1	5	7
Total:	1,246	149	16	25	0	101	1,537	

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	2				2	1
Within Municipality	198	11	3		206	2
Total Fire Hydrants	200	11	3	0	208	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	195
Number of distribution system valves end of year:	592
Number of distribution valves operated during year:	512

WATER OPERATING SECTION FOOTNOTES

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.

651- Maintenance of Mains - Overall increase due to more main breaks during the year.

650- Maintenance of distribution reservoirs and standpipes - Increase due to maintenance at a tower.

625 - Maintenance of pumping plant - Decrease in Pumping maintenance.

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

If Adjustments for any account are nonzero, please explain.

This was an adjustment made for a previous year error in the beginning balance in Structures and improvements. This was transferred to wells and springs and is now properly recorded.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

This was an adjustment made to refelct the correct balance in hydrants.

Water Mains (Page W-17)

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

The utility financed most of the additions. A small portion was financed by the TIF.

Water Services (Page W-18)

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

The additions in services were financed by utility with cash

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

There are several services that are not yet connected to new construction in new subdivisions. The utility has no services where a building has been torn down and the service not removed.

Meters (Page W-19)

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

The Utility got behind in 2004 due to relocation of the meter testing equipment. In 2005 they have already tested 30 meters and are working on meters installed in 1994. The utility should catch up by year end.

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.

The Utility's station meters were tested in 2003 and are on a 2 year testing program.
