



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Principal Office: 202 NORTH MAIN STREET
VIROQUA, WI 54665

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.

SIGNATURE PAGE

I NANCY BEKKEDAL of
(Person responsible for accounts)

CITY OF VIROQUA MUNICIPAL WATER UTLITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/28/2005
(Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF VIROQUA MUNICIPAL WATER UTLITY

Utility Address: 202 NORTH MAIN STREET

VIROQUA, WI 54665

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TOM HENRY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

202 NORTH MAIN STREET

VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

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

Name: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ROBERT SUHR

Title: CHAIRPERSON

Office Address:

202 NORTH MAIN STREET

VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

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: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/12/2005

Period covered by most recent audit: DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: TOM HENRY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

Name of utility commission/committee: UTLITY COMMITTEE OF COMMON COUNCIL

Names of members of utility commission/committee:

- GAIL FRIE, ALDERMAN
 - ROGER HATLEM, ALDERMAN
 - WESTON MACK, ALDERMAN
 - MARC POLSEAN, ALDERMAN
 - ROBERT SUHR, CHAIRPERSON
 - DAVID TRYGGESTAD, ALDERMAN
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	728,546	683,422	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	273,978	288,908	2
Depreciation Expense (403)	89,646	85,331	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	102,352	103,141	5
Total Operating Expenses	465,976	477,380	
Net Operating Income	262,570	206,042	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	262,570	206,042	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,496	45,283	10
Miscellaneous Nonoperating Income (421)	58,009	3,464	11
Total Other Income	72,505	48,747	
Total Income	335,075	254,789	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,981)	0	12
Other Income Deductions (426)	18,431	18,001	13
Total Miscellaneous Income Deductions	10,450	18,001	
Income Before Interest Charges	324,625	236,788	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	101,589	114,113	14
Amortization of Debt Discount and Expense (428)	9,590	7,790	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,110	3,365	18
Interest Charged to Construction--Cr. (432)	5,360	0	19
Total Interest Charges	108,929	125,268	
Net Income	215,696	111,520	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,544,597	1,336,341	20
Balance Transferred from Income (433)	215,696	111,520	21
Miscellaneous Credits to Surplus (434)	0	1,096,736	22
Miscellaneous Debits to Surplus--Debit (435)	274,928	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)	2,485,365	2,544,597	

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	728,546		728,546	1
Total (Acct. 400):	728,546	0	728,546	
Operation and Maintenance Expense (401-402):				
Derived	273,978		273,978	2
Total (Acct. 401-402):	273,978	0	273,978	
Depreciation Expense (403):				
Derived	89,646		89,646	3
Total (Acct. 403):	89,646	0	89,646	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	102,352		102,352	5
Total (Acct. 408):	102,352	0	102,352	
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:	262,570	0	262,570	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	14,496	0	14,496 11
Total (Acct. 419):	14,496	0	14,496
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	58,009	58,009 12
NONE	0	0	0 13
Total (Acct. 421):	0	58,009	58,009
TOTAL OTHER INCOME:	14,496	58,009	72,505
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,981)	[REDACTED]	(7,981) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,981)	0	(7,981)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,431	18,431 16
NONE	0	0	0 17
Total (Acct. 426):	0	18,431	18,431
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,981)	18,431	10,450
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	101,589	[REDACTED]	101,589 18
Total (Acct. 427):	101,589	0	101,589
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	9,590	[REDACTED]	9,590 19
Total (Acct. 428):	9,590	0	9,590
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	3,110		3,110 22
Total (Acct. 431):	3,110	0	3,110
Interest Charged to Construction--Cr. (432):			
INTEREST INCURRED DURING WELL PROJECT	5,360		5,360 23
Total (Acct. 432):	5,360	0	5,360
TOTAL INTEREST CHARGES:	108,929	0	108,929
NET INCOME:	176,118	39,578	215,696
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,463,762	1,080,835	2,544,597 24
Total (Acct. 216):	1,463,762	1,080,835	2,544,597
Balance Transferred from Income (433):			
Derived	176,118	39,578	215,696 25
Total (Acct. 433):	176,118	39,578	215,696
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT CLOSING OF ACCOUNT 271	0	159,612	159,612 27
BEGINNING BALANCE OF UNFUNDED RETIREMENT SYS	115,316	0	115,316 28
Total (Acct. 435)--Debit:	115,316	159,612	274,928
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):	1,524,564	960,801	2,485,365

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	728,546	0	0	0	728,546	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	42				42	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	728,504	0	0	0	728,504	

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	127,674		127,674	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	127,674	0	127,674	

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	3.4	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)	5,904,160	5,631,971	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	921,222	832,308	2
Net Utility Plant	4,982,938	4,799,663	
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)	3,154	3,154	6
Special Funds (125)	480,205	469,164	7
Total Other Property and Investments	483,359	472,318	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	313,799	318,999	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,278	51,806	11
Other Accounts Receivable (143)	1,304	1,632	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,468	122,572	14
Materials and Supplies (150)	27,417	28,259	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	433,266	523,268	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	99,734	76,924	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,101	22,182	20
Total Deferred Debits	131,835	99,106	
Total Assets and Other Debits	6,031,398	5,894,355	

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)	515,050	515,050	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	2,485,365	2,544,597	23
Total Proprietary Capital	3,000,415	3,059,647	
LONG-TERM DEBT			
Bonds (221)	2,540,196	2,130,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,540,196	2,130,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	483,683	27
Accounts Payable (232)	78,820	0	28
Payables to Municipality (233)	40,489	114,801	29
Customer Deposits (235)	150	150	30
Taxes Accrued (236)	96,455	93,683	31
Interest Accrued (237)	8,117	12,391	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	224,031	704,708	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	266,756	0	36
Total Deferred Credits	266,756	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,031,398	5,894,355	

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	5,631,971	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)	4,135,767	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,156,845	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)	611,548				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,904,160	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)	725,178	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	196,044	0	0	0	13
Total Accumulated Provision	921,222	0	0	0	
Net Utility Plant	4,982,938	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)	654,695				654,695	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,646				89,646	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,117				4,117	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
See footnote	159,612				159,612	12
					0	13
					0	14
					0	15
Total credits	253,375	0	0	0	253,375	16
Debits during year						17
Book cost of plant retired	23,280				23,280	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	159,612				159,612	21
					0	22
					0	23
					0	24
Total debits	182,892	0	0	0	182,892	25
Balance end of year (110.1)	725,178	0	0	0	725,178	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)	177,613				177,613	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,431				18,431	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	18,431	0	0	0	18,431	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)	196,044	0	0	0	196,044	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	27,417	28,259
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	27,417	28,259

**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)				
1991 MRBS	3,470	428	13,881	1
1996 MRBS	2,089	428	24,025	2
1999 MRBS	2,231	428	31,228	3
2004 MRBS	1,800	428	30,600	4
Total			99,734	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	515,050	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>515,050</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)	
1996 MRBS	05/01/1996	12/01/2018	5.90%	0	1
1999 MRBS	05/01/1999	12/01/2012	4.49%	910,000	2
2004 MRBS	02/18/2004	02/18/2021	4.60%	1,045,000	3
2004 SDWLP MRB	04/28/2004	05/01/2023	1.42%	585,196	4
Total Bonds (Account 221):				2,540,196	

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	93,683	1
Accruals:		
Charged water department expense	102,352	2
Charged electric department expense		3
Charged sewer department expense	1,095	4
Other (explain):		
NONE		5
Total Accruals and other credits	103,447	
Taxes paid during year:		
County, state and local taxes	93,684	6
Social Security taxes	6,202	7
PSC Remainder Assessment	789	8
Other (explain):		
NONE		9
Total payments and other debits	100,675	
Balance end of year	96,455	

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)					
2004 MRB	0	35,802	32,380	3,422	1
1996 MRBS	5,271	15,813	21,084	0	2
1999 MRBS	3,755	44,614	45,058	3,311	3
2004 SDWLP		5,360	3,976	1,384	4
Subtotal	9,026	101,589	102,498	8,117	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
2003 GO NOTE	3,365	3,110	6,475	0	7
Subtotal	3,365	3,110	6,475	0	
Total	12,391	104,699	108,973	8,117	

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):		
SPECIAL ASSESSMENTS RECEIVABLE	3,154	2
Total (Acct. 124):	3,154	
Special Funds (125):		
T-BILL MATURING 11/26/2016	389,717	3
TEMPORARY CASH INVESTMENTS	90,488	4
Total (Acct. 125):	480,205	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,673	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
TAX ROLL	2,605	9
Total (Acct. 142):	71,278	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,304	12
Total (Acct. 143):	1,304	
Receivables from Municipality (145):		
DUE FROM GENERAL	56	13
DUE FROM SEWER - FOR EXPENSES PAID	19,412	14
Total (Acct. 145):	19,468	
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):		
ENGINEERING & PRELIMINARY EXPENSES OF HWY 53 PROJECT	32,101	17
Total (Acct. 183):	32,101	
Payables to Municipality (233):		
DUE TO MUNICIPALITY FOR EXP PAID BY GENERAL FUND FOR WATER UTILITY	40,489	18
Total (Acct. 233):	40,489	
Other Deferred Credits (253):		
Regulatory Liability	151,631	19
UNFUNDED WISCONSIN RETIREMENT LIABILITY	115,125	20
Total (Acct. 253):	266,756	

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)	4,087,599	0	0	0	4,087,599	1
Materials and Supplies	27,838	0	0	0	27,838	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	689,936	0	0	0	689,936	4
Customer Advances for Construction					0	5
Regulatory Liability	75,815	0	0	0	75,815	6
NONE					0	7
Average Net Rate Base	3,349,686	0	0	0	3,349,686	
Net Operating Income	262,570	0	0	0	262,570	8
Net Operating Income as a percent of						
Average Net Rate Base	7.84%	N/A	N/A	N/A	7.84%	

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	159,612	0	0	0	159,612	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,981				7,981	4
Other (specify):						
NONE					0	5
Balance End of Year	151,631	0	0	0	151,631	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

Other Credits: To correct closing of account 271.

Other Debits: Compliance with September 2004 Commission Order in 05-US-105.

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

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

THE AMOUNT SHOWN AS INTEREST ACCRUED DURING THE YEAR REPRESENTS THE INTEREST INCURRED WHILE THE ISSUE WAS STILL OUTSTANDING.

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

General footnotes

THE AMOUNT REPORTED IN ACCOUNT 253 - OTHER DEFERRED CREDITS REPRESENTS THE UTILITY'S SHARE THE MUNICIPALITY'S UNFUNDED RETIREMENT LIABILITY IN THE WISCONSIN RETIREMENT SYSTEM.

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

COSTS REPORTED IN ACCOUNT 183 RELATE TO ENGINEERING AND OTHER PRELIMINARY COSTS ASSOCIATED WITH A MAJOR RECONSTRUCTION OF (STH 56). NO AMORTIZATION OF THESE COSTS HAVE OCCURED.

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.

DONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

Vig & Associates LLC

To the Members of the Common Council
of the City of Viroqua
Viroqua, Wisconsin 54665

We have compiled the balance sheets of the Viroqua Municipal Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 28, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	721,908	675,053	1
Total Sales of Water	721,908	675,053	
Other Operating Revenues			
Forfeited Discounts (470)	1,390	669	2
Miscellaneous Service Revenues (471)	1,824	3,606	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,424	4,094	6
Total Other Operating Revenues	6,638	8,369	
Total Operating Revenues	728,546	683,422	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	27,081	29,802	8
Water Treatment Expenses (630-635)	3,459	2,124	9
Transmission and Distribution Expenses (640-655)	75,782	75,573	10
Customer Accounts Expenses (901-904)	31,920	30,248	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	135,736	151,161	13
Total Operation and Maintenance Expenses	273,978	288,908	
Other Operating Expenses			
Depreciation Expense (403)	89,646	85,331	14
Amortization Expense (404-407)		0	15
Taxes (408)	102,352	103,141	16
Total Other Operating Expenses	191,998	188,472	
Total Operating Expenses	465,976	477,380	
NET OPERATING INCOME	262,570	206,042	

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	31	515	2,238	2
Industrial				3
Total Unmetered Sales to General Customers (460)	31	515	2,238	
Metered Sales to General Customers (461)				
Residential	1,666	64,564	295,173	4
Commercial	245	43,306	132,850	5
Industrial	14	10,306	18,110	6
Total Metered Sales to General Customers (461)	1,925	118,176	446,133	
Private Fire Protection Service (462)	20		11,268	7
Public Fire Protection Service (463)	1		229,305	8
Other Sales to Public Authorities (464)	28	10,755	32,964	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,005	129,446	721,908	

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)	229,305	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)	229,305	
Forfeited Discounts (470):		
Customer late payment charges	1,390	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,390	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES, ETC	1,824	7
Total Miscellaneous Service Revenues (471)	1,824	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,424	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,424	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,346	28,353	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,735	1,449	9
Total Pumping Expenses	27,081	29,802	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	3,459	2,124	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	3,459	2,124	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	58,485	59,914	14
Operation Supplies and Expenses (641)	8,936	6,946	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,687	1,353	16
Maintenance of Mains (651)	4,326	6,566	17
Maintenance of Services (652)	205	423	18
Maintenance of Meters (653)	841	86	19
Maintenance of Hydrants (654)	1,295	285	20
Maintenance of Other Plant (655)	7	0	21
Total Transmission and Distribution Expenses	75,782	75,573	

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)		814	22
Accounting and Collecting Labor (902)	27,927	26,401	23
Supplies and Expenses (903)	3,951	2,895	24
Uncollectible Accounts (904)	42	138	25
Total Customer Accounts Expenses	31,920	30,248	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,262	49,473	27
Office Supplies and Expenses (921)	8,009	9,726	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,809	7,270	30
Property Insurance (924)	2,800	2,225	31
Injuries and Damages (925)	10,200	9,809	32
Employee Pensions and Benefits (926)	54,216	62,657	33
Regulatory Commission Expenses (928)	5,910	2,825	34
Miscellaneous General Expenses (930)	2	4	35
Transportation Expenses (933)	6,528	7,172	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	135,736	151,161	
Total Operation and Maintenance Expenses	273,978	288,908	

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		96,456	93,684	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,095	1,018	2
Net property tax equivalent		95,361	92,666	
Social Security		6,202	9,745	3
PSC Remainder Assessment		789	730	4
Other (specify): NONE			0	5
Total tax expense		102,352	103,141	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210450				3
County tax rate	mills		6.518119				4
Local tax rate	mills		7.437249				5
School tax rate	mills		9.241747				6
Voc. school tax rate	mills		2.287627				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.695192				10
Less: state credit	mills		1.240072				11
Net tax rate	mills		24.455120				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.437249				14
Combined School Tax Rate	mills		11.529374				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.966623				17
Total Tax Rate	mills		25.695192				18
Ratio of Local and School Tax to Total	dec.		0.738139				19
Total tax net of state credit	mills		24.455120				20
Net Local and School Tax Rate	mills		18.051278				21
Utility Plant, Jan. 1	\$	5,631,971	5,631,971				22
Materials & Supplies	\$	28,259	28,259				23
Subtotal	\$	5,660,230	5,660,230				24
Less: Plant Outside Limits	\$	37,571	37,571				25
Taxable Assets	\$	5,622,659	5,622,659				26
Assessment Ratio	dec.		0.950343				27
Assessed Value	\$	5,343,455	5,343,455				28
Net Local & School Rate	mills		18.051278				29
Tax Equiv. Computed for Current Year	\$	96,456	96,456				30
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	96,456					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)	2,540		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)	73,546		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	76,086	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,591		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	146,004	4,410	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	160,595	4,410	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	853	6,855	23
Total Water Treatment Plant	853	6,855	

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)			2,540	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)			73,546	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	76,086	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,591	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,414	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	165,005	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,708	23
Total Water Treatment Plant	0	0	7,708	

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)	1,315		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	415,132		26
Transmission and Distribution Mains (343)	2,382,686	74,854	27
Fire Mains (344)	0		28
Services (345)	328,315	311	29
Meters (346)	115,752	27,056	30
Hydrants (348)	332,044	5,646	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,575,244	107,867	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,285	483	35
Computer Equipment (391.1)	15,080		36
Transportation Equipment (392)	34,246		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,553		39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)	52,000		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	226,654	483	
Total utility plant in service directly assignable	4,039,432	119,615	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,039,432	119,615	

**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)			1,315 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			415,132 26
Transmission and Distribution Mains (343)	14,430		2,443,110 27
Fire Mains (344)			0 28
Services (345)			328,626 29
Meters (346)	7,900		134,908 30
Hydrants (348)	950		336,740 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23,280	0	3,659,831
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,177 34
Office Furniture and Equipment (391)			2,768 35
Computer Equipment (391.1)			15,080 36
Transportation Equipment (392)			34,246 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,553 39
Laboratory Equipment (395)			848 40
Power Operated Equipment (396)			66,383 41
Communication Equipment (397)			1,082 42
SCADA Equipment (397.1)			52,000 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	227,137
Total utility plant in service directly assignable	23,280	0	4,135,767
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,280	0	4,135,767

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	860,656	53,970	27
Fire Mains (344)	0		28
Services (345)	172,929	1,189	29
Meters (346)	11,891		30
Hydrants (348)	53,360	2,850	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,098,836	58,009	
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	1,098,836	58,009	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,098,836	58,009	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			914,626 27
Fire Mains (344)			0 28
Services (345)			174,118 29
Meters (346)			11,891 30
Hydrants (348)			56,210 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,156,845
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,156,845
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,156,845

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			12,904	12,904	1
February			12,129	12,129	2
March			12,858	12,858	3
April			11,955	11,955	4
May			12,691	12,691	5
June			12,249	12,249	6
July			12,854	12,854	7
August			13,037	13,037	8
September			13,137	13,137	9
October			12,544	12,544	10
November			11,753	11,753	11
December			11,969	11,969	12
Total annual pumpage	0	0	150,080	150,080	
Less: Water sold				129,446	13
Volume pumped but not sold				20,634	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,777	16
Volume related to equipment/system malfunction				2,181	17
Non-utility volume NOT included in water sales				294	18
Total volume not sold but accounted for				4,252	19
Volume pumped but unaccounted for				16,382	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.)				607	23
Date of maximum: 9/21/2004					24
Cause of maximum:					25
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				274	26
Date of minimum: 12/25/2004					27
Total KWH used for pumping for the year				352,072	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)	
RAILROAD AVENUE	1	506	12	188	Yes	1
OAK STREET	2	530	10	21	Yes	2
CONGRESS STREET	3	880	15	224	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	2	3	4	1
Location	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1997	1935	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	100	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	CITY PARK	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1985	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	180	6
Total capacity in gallons (actual)	250,000	250,000	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.)	0.5040	0.5320	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	2.000	207	0	0	0	207	1
M	D	4.000	23,193	0	0	0	23,193	2
M	D	6.000	49,698	0	962	0	48,736	3
P	D	6.000	10,412	0	0	0	10,412	4
M	D	8.000	40,955	1,622	0	0	42,577	5
M	D	10.000	15,850	0	0	0	15,850	6
M	D	12.000	24,609	1,696	0	0	26,305	7
Total Within Municipality			164,924	3,318	962	0	167,280	
P	D	6.000	2,800	0	0	0	2,800	8
Total Outside of Municipality			2,800	0	0	0	2,800	
Total Utility			167,724	3,318	962	0	170,080	

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	1,561	0	0	0	1,561	32	1
P	0.750	5	0	0	0	5		2
M	1.000	200	0	0	0	200	3	3
M	1.250	4	0	0	0	4		4
M	1.500	18	0	0	0	18		5
M	2.000	23	3	0	0	26		6
M	3.000	2	0	0	0	2		7
M	4.000	5	0	0	0	5		8
M	6.000	4	0	0	0	4		9
M	10.000	1	0	0	0	1		10
Total Utility		1,823	3	0	0	1,826	35	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,016	166	315	0	1,867	209	1
1.000	36	4	1	7	46	3	2
1.500	17	1	0	0	18	12	3
2.000	27	1	0	4	32	14	4
3.000	9	0	0	(1)	8	4	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	0	1	1	7
Total:	2,107	172	316	10	1,973	244	

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	1,661	170	11	9	0	16	1,867	1
1.000	5	33	1	6	0	1	46	2
1.500	0	15	1	2	0	0	18	3
2.000	0	19	1	8	0	4	32	4
3.000	0	4	0	2	0	2	8	5
4.000	0	1	0	0	0	0	1	6
6.000	0	0	0	1	0	0	1	7
Total:	1,666	242	14	28	0	23	1,973	

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	1				1	1
Within Municipality	256	10	1		265	2
Total Fire Hydrants	257	10	1	0	266	
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:	248
Number of distribution system valves end of year:	535
Number of distribution valves operated during year:	224

WATER OPERATING SECTION FOOTNOTES

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.

ADDITIONS TO MAINS WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND UTILITY FUNDS.

Water Services (Page W-18)

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

ADDITIONS TO SERVICES WERE FINANCED THROUGH CONTRIBUTIONS FROM CUSTOMERS AND WITH UTILITY FUNDS.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENTS NEEDED TO CORRECTLY REPORT THE UTILITY OWNED METERS AT DECEMBER 31, 2004.

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

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

THE UTILITY PLANS ON OPERATING MORE THAN 1/2 OF THE VALVES DURING 2005.
