



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET
BURLINGTON, WI 53105-1435

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: BURLINGTON MUNICIPAL WATERWORKS

Utility Address: 6551 S. PINE STREET
BURLINGTON, WI 53105-1435

When was utility organized? 1/1/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CONNIE WILSON

Title: UTILITY MANAGER

Office Address:

6551 S PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 539 - 3646

Fax Number: (262) 539 - 3648

E-mail Address: cwilson@techhead2.com

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

Name: MS TERRI L PADGETT, CPA

Title: FINANCE DIRECTOR

Office Address:

CITY OF BURLINGTON
300 NORTH PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 342 - 1170

Fax Number: (262) 342 - 1178

E-mail Address: padgett@burlington-wi.gov

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

Name: MR CLAUDE S LOIS

Title: MAYOR

Office Address:

300 NORTH PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 342 - 1161

Fax Number: (262) 763 - 3474

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: MR PATRICK W ROMENESKO

Title: OWNER

Office Address: PATRICK W ROMENESKO, SC
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address:

Date of most recent audit report: 6/10/2004

Period covered by most recent audit: DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MS CONNIE WILSON

Title: UTILITY MANAGER

Office Address:
6551 S. PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 539 - 3646

Fax Number: (262) 538 - 3648

E-mail Address: cwilson@techhead2.com

Name of utility commission/committee: BURLINGTON CITY COUNCIL

Names of members of utility commission/committee:

- MR JAMES BEARDSLEY
 - MR FRANK CANNELLA
 - MR JOHN ECKES
 - MR PETER HINTZ
 - MR JIM MCCOURT
 - MR ROBERT MILLER
 - MR JOHN THATE
 - MR TOM VOS
-

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)	1,512,393	1,441,486	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	727,190	754,344	2
Depreciation Expense (403)	228,906	218,251	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	227,952	220,976	5
Total Operating Expenses	1,184,048	1,193,571	
Net Operating Income	328,345	247,915	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	328,345	247,915	
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)	61,143	28,482	10
Miscellaneous Nonoperating Income (421)	243,687	804,836	11
Total Other Income	304,830	833,318	
Total Income	633,175	1,081,233	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(41,355)	0	12
Other Income Deductions (426)	70,379	66,625	13
Total Miscellaneous Income Deductions	29,024	66,625	
Income Before Interest Charges	604,151	1,014,608	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	137,948	163,594	14
Amortization of Debt Discount and Expense (428)	28,267	10,117	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	166,215	173,711	
Net Income	437,936	840,897	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,456,665	4,233,289	20
Balance Transferred from Income (433)	437,936	840,897	21
Miscellaneous Credits to Surplus (434)	133	4,382,479	22
Miscellaneous Debits to Surplus--Debit (435)	827,116	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)	9,067,618	9,456,665	

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	1,512,393		1,512,393	1
Total (Acct. 400):	1,512,393	0	1,512,393	
Operation and Maintenance Expense (401-402):				
Derived	727,190		727,190	2
Total (Acct. 401-402):	727,190	0	727,190	
Depreciation Expense (403):				
Derived	228,906		228,906	3
Total (Acct. 403):	228,906	0	228,906	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	227,952		227,952	5
Total (Acct. 408):	227,952	0	227,952	
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:	328,345	0	328,345	
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 INCOME	61,143	0	61,143 11
Total (Acct. 419):	61,143	0	61,143
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	243,687	243,687 12
NONE	0	0	0 13
Total (Acct. 421):	0	243,687	243,687
TOTAL OTHER INCOME:	61,143	243,687	304,830
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(41,355)	██████████	(41,355) 14
NONE	0	0	0 15
Total (Acct. 425):	(41,355)	0	(41,355)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	70,379	70,379 16
NONE	0	0	0 17
Total (Acct. 426):	0	70,379	70,379
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(41,355)	70,379	29,024
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	137,948	██████████	137,948 18
Total (Acct. 427):	137,948	0	137,948
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNTS	28,267	██████████	28,267 19
Total (Acct. 428):	28,267	0	28,267
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	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	0	0	0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0	0	0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	166,215	0	166,215
NET INCOME:	264,628	173,308	437,936
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,335,975	5,120,690	9,456,665 24
Total (Acct. 216):	4,335,975	5,120,690	9,456,665
Balance Transferred from Income (433):			
Derived	264,628	173,308	437,936 25
Total (Acct. 433):	264,628	173,308	437,936
Miscellaneous Credits to Surplus (434):			
2003 ADDITIONAL DELQ WATER BILL PLACED ON TAX R	133	0	133 26
Total (Acct. 434):	133	0	133
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	827,116	827,116 27
Total (Acct. 435)--Debit:	0	827,116	827,116
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0	0	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):	4,600,736	4,466,882	9,067,618

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

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,512,393	0	0	0	1,512,393	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	733				733	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,511,660	0	0	0	1,511,660	

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	256,341		256,341	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	24,035		24,035	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	280,376	0	280,376	

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	5.8	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)	13,528,570	13,185,240	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,038,501	2,789,257	2
Net Utility Plant	10,490,069	10,395,983	
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)	1,218,000	2,105,858	7
Total Other Property and Investments	1,218,000	2,105,858	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	880,251	628,957	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	540,000	600,000	10
Customer Accounts Receivable (142)	288,485	257,622	11
Other Accounts Receivable (143)	378,528	458,339	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,386	28,328	14
Materials and Supplies (150)	8,133	9,258	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,115,783	1,982,504	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	71,876	100,144	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	71,876	100,144	
Total Assets and Other Debits	13,895,728	14,584,489	

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)	448,394	448,394	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,067,618	9,456,665	23
Total Proprietary Capital	9,516,012	9,905,059	
LONG-TERM DEBT			
Bonds (221)	3,275,000	4,360,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,275,000	4,360,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,152	32,324	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	209,908	204,388	31
Interest Accrued (237)	33,294	40,694	32
Other Current and Accrued Liabilities (238)	7,150	5,118	33
Total Current and Accrued Liabilities	278,504	282,524	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	785,761	0	36
Total Deferred Credits	785,761	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	40,451	36,906	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	40,451	36,906	
Total Liabilities and Other Credits	13,895,728	14,584,489	

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	13,185,240	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)	8,060,395	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,329,474	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)	97,586				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	41,115				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	13,528,570	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)	2,074,381	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	964,120	0	0	0	13
Total Accumulated Provision	3,038,501	0	0	0	
Net Utility Plant	10,490,069	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)	1,895,516				1,895,516	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	228,906				228,906	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,577				16,577	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
INSURANCE PROCEEDS	33				33	12
TO CORRECT 2003 CLOSING OF A	827,116				827,116	13
					0	14
					0	15
Total credits	1,072,632	0	0	0	1,072,632	16
Debits during year						17
Book cost of plant retired	66,651				66,651	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	827,116				827,116	21
					0	22
					0	23
					0	24
Total debits	893,767	0	0	0	893,767	25
Balance end of year (110.1)	2,074,381	0	0	0	2,074,381	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)	893,741				893,741	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,379				70,379	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	70,379	0	0	0	70,379	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)	964,120	0	0	0	964,120	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	733	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	733	
Deductions:		
Accounts written off during the year: Utility Customers	733	5
Accounts written off during the year: Others		6
Total accounts written off	733	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,133	9,258
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,133	9,258

**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)				
1995 Refunding Bonds	19,283	428	0	1
1995 REFUNDING BONDS-DEFERRED REFUNDING COSTS	0	428	0	2
2001 REVENUE BONDS	4,293	428	51,131	3
2003 REVENUE REFUNDING BONDS	4,692	428	20,745	4
Total			71,876	
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	448,394	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>448,394</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)	
1995 REVENUE BONDS	12/01/1995	10/01/2010	5.00%	0	1
2002 REVENUE BONDS	03/01/2002	10/01/2022	4.00%	2,450,000	2
2003 REVENUE REFUNDING BONDS	12/15/2003	10/01/2010	2.83%	825,000	3
Total Bonds (Account 221):				3,275,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	204,388	1
Accruals:		
Charged water department expense	227,952	2
Charged electric department expense		3
Charged sewer department expense	4,608	4
Other (explain):		
NONE		5
Total Accruals and other credits	232,560	
Taxes paid during year:		
County, state and local taxes	204,388	6
Social Security taxes	21,006	7
PSC Remainder Assessment	1,646	8
Other (explain):		
NONE		9
Total payments and other debits	227,040	
Balance end of year	209,908	

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)					
1995 REVENUE BONDS	11,035	1,717	12,752	0	1
2002 REVENUE BONDS	28,721	114,386	114,886	28,221	2
2003 REVENUE REFUDING BONDS	938	21,845	17,710	5,073	3
Subtotal	40,694	137,948	145,348	33,294	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
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	40,694	137,948	145,348	33,294	

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):		
BOND RESERVE FUND	342,500	3
SPECIAL REDEMPTION FUND	79,545	4
CONSTRUCTION FUND	795,955	5
Total (Acct. 125):	1,218,000	
Notes Receivable (141):		
ADVANCE TO SEWER UTILITY	540,000	6
Total (Acct. 141):	540,000	
Customer Accounts Receivable (142):		
Water	288,485	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	288,485	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
DUE FROM OTHER GOVERNMENTS	3,263	13
SPECIAL ASSESSMENTS	375,265	14
Total (Acct. 143):	378,528	
Receivables from Municipality (145):		
DELINQUENTS PLACED ON TAX ROLL	20,386	15
Total (Acct. 145):	20,386	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	785,761	20
NONE		21
Total (Acct. 253):	785,761	

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)	8,028,285	0	0	0	8,028,285	1
Materials and Supplies	8,695	0	0	0	8,695	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,571,390	0	0	0	1,571,390	4
Customer Advances for Construction					0	5
Regulatory Liability	392,880	0	0	0	392,880	6
NONE					0	7
Average Net Rate Base	6,072,710	0	0	0	6,072,710	
Net Operating Income	328,345	0	0	0	328,345	8
Net Operating Income as a percent of						
Average Net Rate Base	5.41%	N/A	N/A	N/A	5.41%	

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	827,116	0	0	0	827,116	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	41,355				41,355	4
Other (specify):						
NONE					0	5
Balance End of Year	785,761	0	0	0	785,761	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 is special assessments on our water main extension project on STH 36 completed in 2003. Done

Account 145 is the utility's delinquent water bills placed on the tax roll.
Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,484,242	1,411,739	1
Total Sales of Water	1,484,242	1,411,739	
Other Operating Revenues			
Forfeited Discounts (470)	6,114	6,493	2
Miscellaneous Service Revenues (471)	3,234	4,573	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,803	18,681	6
Total Other Operating Revenues	28,151	29,747	
Total Operating Revenues	1,512,393	1,441,486	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	231,428	276,283	8
Water Treatment Expenses (630-635)	6,697	6,532	9
Transmission and Distribution Expenses (640-655)	171,199	169,095	10
Customer Accounts Expenses (901-904)	56,484	56,372	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	261,382	246,062	13
Total Operation and Maintenance Expenses	727,190	754,344	
Other Operating Expenses			
Depreciation Expense (403)	228,906	218,251	14
Amortization Expense (404-407)		0	15
Taxes (408)	227,952	220,976	16
Total Other Operating Expenses	456,858	439,227	
Total Operating Expenses	1,184,048	1,193,571	
NET OPERATING INCOME	328,345	247,915	

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	21	393	670	1
Commercial	7	131	235	2
Industrial				3
Total Unmetered Sales to General Customers (460)	28	524	905	
Metered Sales to General Customers (461)				
Residential	2,861	195,654	467,968	4
Commercial	525	179,118	324,204	5
Industrial	20	191,291	239,337	6
Total Metered Sales to General Customers (461)	3,406	566,063	1,031,509	
Private Fire Protection Service (462)	48		22,635	7
Public Fire Protection Service (463)	1		383,124	8
Other Sales to Public Authorities (464)	47	24,459	46,069	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,530	591,046	1,484,242	

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)	383,124	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)	383,124	
Forfeited Discounts (470):		
Customer late payment charges	6,009	5
Other (specify): NSF FEE	105	6
Total Forfeited Discounts (470)	6,114	
Miscellaneous Service Revenues (471):		
NEW CONSTRUCTION HOOK UP FEE	677	7
HYDRANT HOOK UP FEE	792	8
BULK WATER HOOK UP FEE	1,533	9
RECONNECT FEE	80	10
PARTS SOLD	77	11
WELL PERMIT FEE	75	12
Total Miscellaneous Service Revenues (471)	3,234	
Rents from Water Property (472):		
NONE		13
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	18,803	15
Other (specify): NONE		16
Total Other Water Revenues (474)	18,803	

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)	41,294	37,123	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	165,756	160,547	7
Operation Supplies and Expenses (623)	8,735	9,022	8
Maintenance of Pumping Plant (625)	15,643	69,591	9
Total Pumping Expenses	231,428	276,283	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	4,591	5,615	11
Operation Supplies and Expenses (632)	2,106	917	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	6,697	6,532	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	75,345	69,089	14
Operation Supplies and Expenses (641)	5,652	4,725	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,726	6,068	16
Maintenance of Mains (651)	40,171	44,544	17
Maintenance of Services (652)	23,220	31,645	18
Maintenance of Meters (653)	7,656	4,358	19
Maintenance of Hydrants (654)	2,985	7,059	20
Maintenance of Other Plant (655)	1,444	1,607	21
Total Transmission and Distribution Expenses	171,199	169,095	

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)	4,540	5,140	22
Accounting and Collecting Labor (902)	41,812	40,166	23
Supplies and Expenses (903)	9,399	9,086	24
Uncollectible Accounts (904)	733	1,980	25
Total Customer Accounts Expenses	56,484	56,372	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	93,007	83,887	27
Office Supplies and Expenses (921)	8,711	11,074	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	15,770	11,426	30
Property Insurance (924)	10,358	11,808	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	111,251	108,573	33
Regulatory Commission Expenses (928)		65	34
Miscellaneous General Expenses (930)	1,381	1,384	35
Transportation Expenses (933)	6,021	6,709	36
Maintenance of General Plant (935)	14,883	11,136	37
Total Administrative and General Expenses	261,382	246,062	
Total Operation and Maintenance Expenses	727,190	754,344	

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		209,908	204,388	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,608	4,673	2
Net property tax equivalent		205,300	199,715	
Social Security		21,006	19,664	3
PSC Remainder Assessment		1,646	1,597	4
Other (specify): NONE			0	5
Total tax expense		227,952	220,976	

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		0.216760				3
County tax rate	mills		5.812716				4
Local tax rate	mills		8.342226				5
School tax rate	mills		8.215624				6
Voc. school tax rate	mills		1.525008				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.112334				10
Less: state credit	mills		1.121263				11
Net tax rate	mills		22.991071				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.342226				14
Combined School Tax Rate	mills		9.740632				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.082858				17
Total Tax Rate	mills		24.112334				18
Ratio of Local and School Tax to Total	dec.		0.749942				19
Total tax net of state credit	mills		22.991071				20
Net Local and School Tax Rate	mills		17.241976				21
Utility Plant, Jan. 1	\$	13,185,240	13,185,240				22
Materials & Supplies	\$	9,258	9,258				23
Subtotal	\$	13,194,498	13,194,498				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,194,498	13,194,498				26
Assessment Ratio	dec.		0.922678				27
Assessed Value	\$	12,174,273	12,174,273				28
Net Local & School Rate	mills		17.241976				29
Tax Equiv. Computed for Current Year	\$	209,909	209,909				30
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	209,908					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)	31,035		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)	327,015	15,435	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	358,050	15,435	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	476,583		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	895,366		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,371,949	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	136,492		23
Total Water Treatment Plant	136,492	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)			31,035	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)			342,450	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	373,485	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			476,583	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			895,366	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,371,949	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			136,492	23
Total Water Treatment Plant	0	0	136,492	

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)	20,451		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	834,452		26
Transmission and Distribution Mains (343)	3,066,775	19,973	27
Fire Mains (344)	0		28
Services (345)	640,887		29
Meters (346)	579,305	79,982	30
Hydrants (348)	473,786	15,481	31
Other Transmission and Distribution Plant (349)	8,783		32
Total Transmission and Distribution Plant	5,624,439	115,436	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	152,866		34
Office Furniture and Equipment (391)	9,366		35
Computer Equipment (391.1)	53,429		36
Transportation Equipment (392)	61,086		37
Stores Equipment (393)	736		38
Tools, Shop and Garage Equipment (394)	79,959		39
Laboratory Equipment (395)	4,039		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,254		42
SCADA Equipment (397.1)	137,510		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	505,245	0	
Total utility plant in service directly assignable	7,996,175	130,871	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,996,175	130,871	

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)			20,451 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			834,452 26
Transmission and Distribution Mains (343)	400		3,086,348 27
Fire Mains (344)			0 28
Services (345)			640,887 29
Meters (346)	62,651		596,636 30
Hydrants (348)	3,600		485,667 31
Other Transmission and Distribution Plant (349)			8,783 32
Total Transmission and Distribution Plant	66,651	0	5,673,224
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			152,866 34
Office Furniture and Equipment (391)			9,366 35
Computer Equipment (391.1)			53,429 36
Transportation Equipment (392)			61,086 37
Stores Equipment (393)			736 38
Tools, Shop and Garage Equipment (394)			79,959 39
Laboratory Equipment (395)			4,039 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,254 42
SCADA Equipment (397.1)			137,510 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	505,245
Total utility plant in service directly assignable	66,651	0	8,060,395
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	66,651	0	8,060,395

**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)	4,246,914	154,963	27
Fire Mains (344)	0		28
Services (345)	476,784	56,476	29
Meters (346)	14,825		30
Hydrants (348)	348,006	31,506	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,086,529	242,945	
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	5,086,529	242,945	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,086,529	242,945	

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)			4,401,877 27
Fire Mains (344)			0 28
Services (345)			533,260 29
Meters (346)			14,825 30
Hydrants (348)			379,512 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,329,474
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	5,329,474
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	5,329,474

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			49,382	49,382	1
February			48,135	48,135	2
March			49,549	49,549	3
April			49,947	49,947	4
May			55,378	55,378	5
June			56,063	56,063	6
July			68,024	68,024	7
August			68,285	68,285	8
September			66,877	66,877	9
October			56,071	56,071	10
November			50,756	50,756	11
December			56,980	56,980	12
Total annual pumpage	0	0	675,447	675,447	
Less: Water sold				591,046	13
Volume pumped but not sold				84,401	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				8,644	16
Volume related to equipment/system malfunction				2,960	17
Non-utility volume NOT included in water sales				2,559	18
Total volume not sold but accounted for				14,163	19
Volume pumped but unaccounted for				70,238	20
Percent of water lost				10%	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.)				3,071	23
Date of maximum: 8/2/2004					24
Cause of maximum: Summer demand					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,052	26
Date of minimum: 4/4/2004					27
Total KWH used for pumping for the year				2,129,866	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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)	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	1
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	2
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	3
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	4
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9 10
Year Installed	2000	2000	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			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	#10	#7	#8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1990	1954	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	140	0	6
Total capacity in gallons (actual)	300,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	#9	DUNFORD DRIVE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S		3
Year constructed	1973	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	160		6
Total capacity in gallons (actual)	300,000	2,200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,739	0	0	0	1,739	1
P	D	3.000	10	0	0	0	10	2
M	D	4.000	26,571	0	0	0	26,571	3
P	D	4.000	271	0	0	0	271	4
M	D	6.000	73,546	0	0	0	73,546	5
P	D	6.000	9,539	20	0	0	9,559	6
M	D	8.000	32,366	0	0	0	32,366	7
P	D	8.000	45,171	3,309	0	0	48,480	8
M	D	10.000	5,580	0	0	0	5,580	9
M	D	12.000	21,369	0	0	0	21,369	10
P	D	12.000	67,246	110	0	0	67,356	11
M	T	14.000	3,147	0	0	0	3,147	12
M	T	16.000	3,478	0	0	0	3,478	13
P	T	16.000	4,869	0	0	0	4,869	14
Total Within Municipality			294,902	3,439	0	0	298,341	
Total Utility			294,902	3,439	0	0	298,341	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	0	0	40	0	3
M	1.000	2,246	55	0	0	2,301	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	91	0	0	0	91	0	6
L	1.500	9	0	0	0	9	0	7
M	2.000	43	0	0	0	43	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	16	0	0	0	16	0	10
M	6.000	27	0	0	0	27	0	11
M	8.000	10	0	0	0	10	0	12
Total Utility		3,212	55	0	0	3,267	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	3,161	294	293	0	3,162	306	1
0.750	47	0	28	0	19	18	2
1.000	121	8	10	0	119	13	3
1.500	45	1	0	0	46	10	4
2.000	43	12	11	0	44	11	5
3.000	25	8	6	0	27	6	6
4.000	17	0	4	0	13	6	7
6.000	1	0	0	0	1	1	8
Total:	3,460	323	352	0	3,431	371	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,809	326	5	15	0	7	3,162	1
0.750	7	12	0	0	0	0	19	2
1.000	5	98	5	10	0	1	119	3
1.500	0	33	1	8	0	4	46	4
2.000	0	38	2	3	0	1	44	5
3.000	0	15	2	6	0	4	27	6
4.000	0	6	3	4	0	0	13	7
6.000	0	0	1	0	0	0	1	8
Total:	2,821	528	19	46	0	17	3,431	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	570	14	5		579	2
Total Fire Hydrants	570	14	5	0	579	
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:	559
Number of distribution system valves end of year:	842
Number of distribution valves operated during year:	393

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 return on investment in meters charged to the sewer department is the return on investment in meters charged to the sewer department. DONE

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 625 is significantly less in 2004 because in 2003 a well was rehabilitated.

Account 650 is up this year because the utility had repairs done to the aeration covers for the well sites.

Account 652 is significantly less in 2004 because in 2003 a private sprinkler system service had to be unearthed for repair.

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

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

The retirements on account 343 are for valves only retirements that were replaced when road reconstruction was done.

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.

One hundred and thirty feet of water main was financed by the utility to go under a roadway as part of the City's industrial park, the balance of three thousand three hundred and nine feet was financed by developers.

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 fifty-five services were financed by developers.

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

There were zero utility owned services not in use at end of year because there were zero utility owned services not in use at the end of the year.

Meters (Page W-19)

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.

Station meters are calibrated annually. YES

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The number of valves tested during the year was less than one-half of the total valves due to a shortage of summer seasonal employees.
