



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: CAMBRIDGE MUNICIPAL WATER UTILITY

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Principal Office: 200 SPRING STREET  
P.O. BOX 99  
CAMBRIDGE, WI 53523

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For the Year Ended: DECEMBER 31, 2004

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

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

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CAMBRIDGE MUNICIPAL WATER UTILITY

**Utility Address:** 200 SPRING STREET  
P.O. BOX 99  
CAMBRIDGE, WI 53523

**When was utility organized?** 1/1/1902

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** APRIL LITTLE

**Title:** ADMINISTRATOR/CLERK/TREASURER

**Office Address:**

200 SPRING STREET  
P.O. BOX 99  
CAMBRIDGE, WI 53523

**Telephone:** (608) 423 - 3712

**Fax Number:** (608) 423 - 3916

**E-mail Address:**

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

**Name:** JAMES R FRECHETTE

**Title:** VILLAGE AUDITOR

**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:** jrfcpa@wi.rr.com

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

**Name:** DONN TRIELOFF

**Title:** VILLAGE PRESIDENT

**Office Address:**

501 CHURCH STREET  
CAMBRIDGE, WI 53523

**Telephone:** (608) 423 - 9550

**Fax Number:** (608) 423 - 3916

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JAMES FRECHETTE

**Title:** VILLAGE AUDITOR

**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:** jrfcpa@wi.rr.com

**Date of most recent audit report:** 4/15/2005

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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

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**Name:** MR KENNETH RAYMOND

**Title:** DEPARTMENT HEAD-WATER UTILITY

**Office Address:**  
200 SPRING STREET  
P.O. BOX 99  
CAMBRIDGE, WI 53523

**Telephone:** (608) 423 - 3712

**Fax Number:** (608) 423 - 3916 EXT

**E-mail Address:**

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**Name of utility commission/committee:** Water and Sewer Utility Committee

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**Names of members of utility commission/committee:**  
JOHN ANDERSON, UTILITY COMMITTEE  
SAM FISHER, UTILITY COMMITTEE  
JEFFREY MILSAP, UTILITY COMMITTEE  
STEVE STRUSS, UTILITY COMMITTEE  
DONN TRIELOFF, UTILITY COMMITTEE

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	321,980	316,113	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	134,969	129,589	2
Depreciation Expense (403)	55,096	53,781	3
Amortization Expense (404)	10,000	10,000	4
Taxes (408)	63,212	66,601	5
<b>Total Operating Expenses</b>	<b>263,277</b>	<b>259,971</b>	
<b>Net Operating Income</b>	<b>58,703</b>	<b>56,142</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>58,703</b>	<b>56,142</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,316	5,374	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>5,316</b>	<b>5,374</b>	
<b>Total Income</b>	<b>64,019</b>	<b>61,516</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,277)	0	11
Other Income Deductions (426)	12,911	12,911	12
<b>Total Miscellaneous Income Deductions</b>	<b>9,634</b>	<b>12,911</b>	
<b>Income Before Interest Charges</b>	<b>54,385</b>	<b>48,605</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	38,019	40,414	13
Amortization of Debt Discount and Expense (428)	198	189	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	15,139	15,807	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>53,356</b>	<b>56,410</b>	
<b>Net Income</b>	<b>1,029</b>	<b>(7,805)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,315,050	662,501	19
Balance Transferred from Income (433)	1,029	(7,805)	20
Miscellaneous Credits to Surplus (434)	1,822	692,254	21
Miscellaneous Debits to Surplus--Debit (435)	21,900	31,900	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,296,001</b>	<b>1,315,050</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	321,980		321,980	1
<b>Total (Acct. 400):</b>	<b>321,980</b>	<b>0</b>	<b>321,980</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	134,969		134,969	2
<b>Total (Acct. 401):</b>	<b>134,969</b>	<b>0</b>	<b>134,969</b>	
<b>Depreciation Expense (403):</b>				
Derived	55,096		55,096	3
<b>Total (Acct. 403):</b>	<b>55,096</b>	<b>0</b>	<b>55,096</b>	
<b>Amortization Expense (404):</b>				
Derived	10,000		10,000	4
<b>Total (Acct. 404):</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	
<b>Taxes (408):</b>				
Derived	63,212		63,212	5
<b>Total (Acct. 408):</b>	<b>63,212</b>	<b>0</b>	<b>63,212</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>58,703</b>	<b>0</b>	<b>58,703</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	5,316	0	5,316	10
<b>Total (Acct. 419):</b>	<b>5,316</b>	<b>0</b>	<b>5,316</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>5,316</b>	<b>0</b>	<b>5,316</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,277)	[REDACTED]	(3,277) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(3,277)</b>	<b>0</b>	<b>(3,277)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,911	12,911 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>12,911</b>	<b>12,911</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,277)</b>	<b>12,911</b>	<b>9,634</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	38,019	[REDACTED]	38,019 17
<b>Total (Acct. 427):</b>	<b>38,019</b>	<b>0</b>	<b>38,019</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
2002 MORTGAGE REVENUE BONDS	198	[REDACTED]	198 18
<b>Total (Acct. 428):</b>	<b>198</b>	<b>0</b>	<b>198</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	15,139	[REDACTED]	15,139 20
<b>Total (Acct. 430):</b>	<b>15,139</b>	<b>0</b>	<b>15,139</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>53,356</b>	<b>0</b>	<b>53,356</b>
<b>NET INCOME:</b>	<b>13,940</b>	<b>(12,911)</b>	<b>1,029</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	635,707	679,343	1,315,050 23
<b>Total (Acct. 216):</b>	<b>635,707</b>	<b>679,343</b>	<b>1,315,050</b>
<b>Balance Transferred from Income (433):</b>			
Derived	13,940	(12,911)	1,029 24
<b>Total (Acct. 433):</b>	<b>13,940</b>	<b>(12,911)</b>	<b>1,029</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ADJUST LONG-TERM DEBT TO ACTUAL-USDA LOAN	1,822	0	1,822 25
<b>Total (Acct. 434):</b>	<b>1,822</b>	<b>0</b>	<b>1,822</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
WRITE OFF PUBLIC FIRE PROTECTION PER VILLAGE BC	21,900	0	21,900 26
<b>Total (Acct. 435)--Debit:</b>	<b>21,900</b>	<b>0</b>	<b>21,900</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>629,569</b>	<b>666,432</b>	<b>1,296,001</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	321,980	0	0	0	<b>321,980</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>321,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,980</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,433,754	3,338,340	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	405,050	418,458	2
<b>Net Utility Plant</b>	<b>3,028,704</b>	<b>2,919,882</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	13,363	83,436	7
<b>Total Other Property and Investments</b>	<b>13,363</b>	<b>83,436</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	221,243	184,519	8
Temporary Cash Investments (132)	57,777	58,525	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,568	19,736	11
Other Accounts Receivable (143)	1,883	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	121,676	117,202	14
Materials and Supplies (150)	12,555	14,110	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>436,702</b>	<b>394,092</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,759	4,957	18
Extraordinary Property Losses (182)	40,000	50,000	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>44,759</b>	<b>54,957</b>	
<b>Total Assets and Other Debits</b>	<b>3,523,528</b>	<b>3,452,367</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	866,406	866,406	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,296,001	1,315,050	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,162,407</b>	<b>2,181,456</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	808,081	817,617	<b>24</b>
Advances from Municipality (223)	315,000	335,000	<b>25</b>
Other long-Term Debt (224)	6,740	13,886	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,129,821</b>	<b>1,166,503</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	3,923	1,306	<b>28</b>
Payables to Municipality (233)	98,308	34,921	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	60,453	63,763	<b>31</b>
Interest Accrued (237)	4,307	4,418	<b>32</b>
Other Current and Accrued Liabilities (238)	2,049		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>169,040</b>	<b>104,408</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	62,260	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>62,260</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,523,528</b>	<b>3,452,367</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,338,340	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,675,963	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	757,791	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>3,433,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	313,691	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	91,359	0	0	0	12
<b>Total Accumulated Provision</b>	<b>405,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,028,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	340,010				<b>340,010</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,096				<b>55,096</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,667				<b>1,667</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>56,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,763</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,545				<b>17,545</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	65,537				<b>65,537</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>83,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,082</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>313,691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>313,691</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	78,448				<b>78,448</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,911				<b>12,911</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,911</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>91,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,359</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,555	14,110
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>12,555</b>	<b>14,110</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 MORTGAGE REVENUE BONDS	198	428	4,759	1
<b>Total</b>			<u><u>4,759</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	866,406	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>866,406</u></b>	

**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)	
2002 MORTGAGE REVENUE BONDS	12/18/2002	12/01/2042	4.63%	808,081	1
<b>Total Bonds (Account 221):</b>				<b>808,081</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2002 G.O. REFUNDING BONDS	12/15/2002	12/01/2020	4.85%	250,000	1
2002 G.O. NOTE	12/15/2002	12/01/2012	4.63%	65,000	2
<b>Total for Account 223</b>				<b>315,000</b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT SHARED SAVINGS LOAN	11/28/2000	11/30/2005	3.00%	6,740	3
<b>Total for Account 224</b>				<b>6,740</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	63,763	1
<b>Accruals:</b>		
Charged water department expense	63,212	2
Charged electric department expense		3
Charged sewer department expense	455	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>63,667</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	63,763	6
Social Security taxes	2,856	7
PSC Remainder Assessment	358	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>66,977</b>	
<b>Balance end of year</b>	<b>60,453</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2002 MORTGAGE REVENUE BONDS	3,151	37,700	37,745	3,106	1
<b>Subtotal</b>	<b>3,151</b>	<b>37,700</b>	<b>37,745</b>	<b>3,106</b>	
<b>Advances from Municipality (223)</b>					
2002 G.O. NOTE	270	3,219	3,238	251	2
2002 GENERAL OBLIGATION BONDS	997	11,920	11,967	950	3
<b>Subtotal</b>	<b>1,267</b>	<b>15,139</b>	<b>15,205</b>	<b>1,201</b>	
<b>Other long-Term Debt (224)</b>					
ALLIANT ENERGY LOAN	0	319	319	0	4
<b>Subtotal</b>	<b>0</b>	<b>319</b>	<b>319</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,418</b>	<b>53,158</b>	<b>53,269</b>	<b>4,307</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	794	3
BOND RESERVE FUND	12,569	4
<b>Total (Acct. 125):</b>	<b>13,363</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	21,568	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>21,568</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
MISC SALES OF WATER AND OVERPAYMENTS	1,883	12
<b>Total (Acct. 143):</b>	<b>1,883</b>	
<b>Receivables from Municipality (145):</b>		
2004 EXPENSES PAID FOR REGIONAL PLANT FUND-PAYROLL/VOUCHERS	121,676	13
<b>Total (Acct. 145):</b>	<b>121,676</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
LOSS ON RETIREMENT OF 2 WATER TOWERS	40,000	15
<b>Total (Acct. 182):</b>	<b>40,000</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
2004 EXPENSES PAID BY SEWER UTILITY	37,554	17
2004 EXPENSES PAIF BY VILLAGE GENERAL FUND	60,754	18
<b>Total (Acct. 233):</b>	<b>98,308</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	62,260	19
NONE		20
<b>Total (Acct. 253):</b>	<b>62,260</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
<b>Add Average:</b>							
Utility Plant in Service (100.1)	2,620,069	0	0	0	<b>2,620,069</b>	<b>1</b>	
Materials and Supplies	13,332	0	0	0	<b>13,332</b>	<b>2</b>	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (110.1)	326,850	0	0	0	<b>326,850</b>	<b>4</b>	
Customer Advances for Construction					<b>0</b>	<b>5</b>	
Regulatory Liability	31,130	0	0	0	<b>31,130</b>	<b>6</b>	
					<b>0</b>	<b>7</b>	
<b>Average Net Rate Base</b>	<b>2,275,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,275,421</b>		
Net Operating Income	58,703	0	0	0	<b>58,703</b>	<b>8</b>	
<b>Net Operating Income as a percent of</b>							
<b>Average Net Rate Base</b>	<b>2.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.58%</b>		

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.8	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	65,537	0	0	0	65,537	2
<b>Other (specify):</b> NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,277				3,277	4
<b>Other (specify):</b> NONE					0	5
<b>Balance End of Year</b>	<b>62,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,260</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

**a/c 434-MISC CREDITS TO RETAINED EARNINGS**

The amount of \$1,822 represents a change made by the USDA on the mortgage revenue bond repayment schedule. The schedule was adjusted after the psc report was completed for 2003. The balance reported of \$817,617 should have been \$815,795. The difference was charged to interest expense in 2003 and thus is adjusted to retained earnings.

**a/c 435 MISC DEBITS TO RETAINED EARNINGS**

The amount of \$21,900 represents the difference between the actual public fire protection of \$108,900 and the amount authorized by village board resolution for 2004 of \$87,000. The resolution also states that for 2005, the village general fund will pay the actual amount.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

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

The amount is for the writeoff of loss on retirement of 2 water towers in 2001. The authorization was done in the review letter from the PSC relating to the 2001 PSC report filed with the commission. The amortization is for \$10,000 per year thru 2008.

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

The village of Cambridge pays for the payroll and various vouchers for the utility and then the utility will reimburse the village thru the due to/from accounts. This will be done for 2004 amounts in 2005. In addition, the water utility also maintains a checking account in which it pays for debt and operation costs for the water utility, the sewer utility, and the regional plant account. These amounts for 2004 will also be reimbursed to the water utility. The sewer utility is owed funds at year end because the water utility also collects sewer user charges.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	320,196	314,587	1
<b>Total Sales of Water</b>	<b>320,196</b>	<b>314,587</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	638	582	2
Other Water Revenues (474)	1,146	944	3
<b>Total Other Operating Revenues</b>	<b>1,784</b>	<b>1,526</b>	
<b>Total Operating Revenues</b>	<b>321,980</b>	<b>316,113</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	107,275	92,333	4
General Operating Expenses (680-690)	27,694	37,256	5
<b>Total Operation and Maintenance Expenses</b>	<b>134,969</b>	<b>129,589</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	55,096	53,781	6
Amortization Expense (404)	10,000	10,000	7
Taxes (408)	63,212	66,601	8
<b>Total Other Operating Expenses</b>	<b>128,308</b>	<b>130,382</b>	
<b>Total Operating Expenses</b>	<b>263,277</b>	<b>259,971</b>	
<b>NET OPERATING INCOME</b>	<b>58,703</b>	<b>56,142</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	507	23,990	139,221	4
Commercial	94	5,255	28,987	5
Industrial	5	5,319	16,256	6
<b>Total Metered Sales to General Customers (461)</b>	<b>606</b>	<b>34,564</b>	<b>184,464</b>	
Private Fire Protection Service (462)	7		3,879	7
Public Fire Protection Service (463)	1		108,900	8
Other Sales to Public Authorities (464)	10	6,580	22,953	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>624</b>	<b>41,144</b>	<b>320,196</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	108,900	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>108,900</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	638	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>638</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,081	7
<b>Other (specify):</b> RECONNECTION CHARGES	65	8
<b>Total Other Water Revenues (474)</b>	<b>1,146</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	27,791	25,541	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	14,488	12,381	3
Chemicals (630)	9,911	9,236	4
Supplies and Expenses (640)	8,733	10,982	5
Repairs of Water Plant (650)	44,677	32,945	6
Transportation Expenses (660)	1,675	1,248	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>107,275</b>	<b>92,333</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	9,846	10,504	8
Office Supplies and Expenses (681)	3,626	5,059	9
Outside Services Employed (682)	4,574	13,230	10
Insurance Expense (684)	2,767	2,826	11
Employees Pensions and Benefits (686)	5,535	4,086	12
Regulatory Commission Expenses (688)	66	0	13
Miscellaneous General Expenses (689)	1,280	1,551	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>27,694</b>	<b>37,256</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>134,969</b>	<b>129,589</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		60,453	63,763	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		455	451	2
<b>Net property tax equivalent</b>		<b>59,998</b>	<b>63,312</b>	
Social Security		2,856	2,769	3
PSC Remainder Assessment		358	520	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>63,212</b>	<b>66,601</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane	Jefferson			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225368	0.226255			3
County tax rate	mills		3.009197	4.986919			4
Local tax rate	mills		6.172487	6.196784			5
School tax rate	mills		14.239841	14.295982			6
Voc. school tax rate	mills		1.478890	1.484711			7
Other tax rate - Local	mills		0.000000	0.508136			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>25.125783</b>	<b>27.698787</b>			<b>10</b>
Less: state credit	mills		1.842440	2.039250			11
<b>Net tax rate</b>	mills		<b>23.283343</b>	<b>25.659537</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.172487</b>	<b>6.196784</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.718731</b>	<b>15.780693</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.508136</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.891218</b>	<b>22.485613</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.125783</b>	<b>27.698787</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.871265</b>	<b>0.811791</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.283343</b>	<b>25.659537</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.285964</b>	<b>20.830169</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,338,340</b>	3,094,412	243,928			22
Materials & Supplies	\$	<b>14,110</b>	14,110	0			23
<b>Subtotal</b>	\$	<b>3,352,450</b>	<b>3,108,522</b>	<b>243,928</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>3,352,450</b>	<b>3,108,522</b>	<b>243,928</b>			<b>26</b>
Assessment Ratio	dec.		0.887436	0.883958			27
<b>Assessed Value</b>	\$	<b>2,974,236</b>	<b>2,758,614</b>	<b>215,622</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.285964</b>	<b>20.830169</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>60,453</b>	<b>55,961</b>	<b>4,491</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>60,453</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	15,033		4
Structures and Improvements (311)	19,793		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	96,066		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>130,892</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,297		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,749		20
<b>Total Pumping Plant</b>	<b>37,046</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	6,941		21
Structures and Improvements (331)	105,253		22
Water Treatment Equipment (332)	81,046		23
<b>Total Water Treatment Plant</b>	<b>193,240</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			15,033	4
Structures and Improvements (311)			19,793	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			96,066	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>130,892</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,749	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>37,046</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			6,941	21
Structures and Improvements (331)			105,253	22
Water Treatment Equipment (332)			81,046	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>193,240</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	312		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	534,898		26
Transmission and Distribution Mains (343)	1,204,496	80,031	27
Fire Mains (344)	0		28
Services (345)	275,680	13,718	29
Meters (346)	50,557	23,425	30
Hydrants (348)	104,286	7,638	31
Other Transmission and Distribution Plant (349)	30		32
<b>Total Transmission and Distribution Plant</b>	<b>2,170,259</b>	<b>124,812</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,668		35
Computer Equipment (372.1)	11,928		36
Transportation Equipment (373)	11,196	4,520	37
Other General Equipment (379)	6,947		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>32,739</b>	<b>4,520</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,564,176</b>	<b>129,332</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,564,176</b>	<b>129,332</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			312 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			534,898 26
Transmission and Distribution Mains (343)	11,375		1,273,152 27
Fire Mains (344)			0 28
Services (345)	1,250		288,148 29
Meters (346)	3,320		70,662 30
Hydrants (348)	1,600		110,324 31
Other Transmission and Distribution Plant (349)			30 32
<b>Total Transmission and Distribution Plant</b>	<b>17,545</b>	<b>0</b>	<b>2,277,526</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,668 35
Computer Equipment (372.1)			11,928 36
Transportation Equipment (373)			15,716 37
Other General Equipment (379)			6,947 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>37,259</b>
<b>Total utility plant in service directly assignable</b>	<b>17,545</b>	<b>0</b>	<b>2,675,963</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>17,545</b>	<b>0</b>	<b>2,675,963</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	191,107		26
Transmission and Distribution Mains (343)	430,789		27
Fire Mains (344)	0		28
Services (345)	98,597		29
Meters (346)	0		30
Hydrants (348)	37,298		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>757,791</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>757,791</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>757,791</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			191,107 26
Transmission and Distribution Mains (343)			430,789 27
Fire Mains (344)			0 28
Services (345)			98,597 29
Meters (346)			0 30
Hydrants (348)			37,298 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>757,791</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>757,791</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>757,791</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			5,608	<b>5,608</b>	1
February			5,547	<b>5,547</b>	2
March			6,244	<b>6,244</b>	3
April			5,983	<b>5,983</b>	4
May			6,344	<b>6,344</b>	5
June			6,655	<b>6,655</b>	6
July			7,412	<b>7,412</b>	7
August			7,235	<b>7,235</b>	8
September			6,824	<b>6,824</b>	9
October			6,660	<b>6,660</b>	10
November			6,704	<b>6,704</b>	11
December			6,903	<b>6,903</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>78,119</b>	<b>78,119</b>	
Less: Water sold				41,144	13
Volume pumped but not sold				<b>36,975</b>	14
Volume sold as a percent of volume pumped				<b>53%</b>	15
Volume used for water production, water quality and system maintenance				2,191	16
Volume related to equipment/system malfunction				430	17
Non-utility volume NOT included in water sales				418	18
Total volume not sold but accounted for				<b>3,039</b>	19
Volume pumped but unaccounted for				<b>33,936</b>	20
Percent of water lost				<b>43%</b>	21
If more than 25%, indicate causes:					22
It appears that the pumpage reflects about 1 million gallons per month higher than 2003. Either the meter is a problem or there are additional leaks.					
If more than 25%, state what action has been taken to reduce water loss:					23
The meters at the wells were tested at the end of 2004 and found to be overstating pumpage. This will be monitored in 2005 and also additional leaks will be searched for.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				453	24
Date of maximum: 11/8/2004					25
Cause of maximum:					26
water main break on hwy 18.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				119	27
Date of minimum: 7/5/2004					28
Total KWH used for pumping for the year				130,556	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WEST MADISON STREET	Well #2	350	10	432,000	Yes	<b>1</b>
SKOGEN ROAD	Well #3	377	18	576,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL#2		1
Location	WELL #3	WELL#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	US MOTORS	US MOTORS		5
Year Installed	2000	2000		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	300		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9 10
Year Installed	2000	2000		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 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	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	119		6
Total capacity in gallons (actual)	400,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		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	4.000	723	0	0	0	<b>723</b>	<b>1</b>
M	D	6.000	7,643	0	0	0	<b>7,643</b>	<b>2</b>
M	D	8.000	33,515	455	455	0	<b>33,515</b>	<b>3</b>
M	D	10.000	785	0	0	0	<b>785</b>	<b>4</b>
M	D	12.000	6,610	0	0	0	<b>6,610</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>49,276</b>	<b>455</b>	<b>455</b>	<b>0</b>	<b>49,276</b>	
<b>Total Utility</b>			<b>49,276</b>	<b>455</b>	<b>455</b>	<b>0</b>	<b>49,276</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	215	0	0	0	215		1
M	1.000	262	5	5	0	262	20	2
M	1.500	35	0	0	0	35		3
M	2.000	10	0	0	0	10		4
M	4.000	3	0	0	0	3		5
<b>Total Utility</b>		<b>525</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>525</b>	<b>20</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	622	75	77	0	620	57	1
1.000	15	8	4	0	19	1	2
1.250	1	0	0	0	1	0	3
1.500	3	0	0	0	3	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>653</b>	<b>83</b>	<b>81</b>	<b>0</b>	<b>655</b>	<b>58</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	529	81	0	3	0	7	620	1
1.000	0	12	3	1	0	3	19	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	0	0	0	3	4
2.000	0	3	2	1	1	0	7	5
3.000	0	0	0	4	0	0	4	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>529</b>	<b>100</b>	<b>5</b>	<b>10</b>	<b>1</b>	<b>10</b>	<b>655</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	116	2	2		116	2
<b>Total Fire Hydrants</b>	<b>116</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>116</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 116

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

a/c 650 Repairs to Water Plant

The utility had numerous repairs to water mains and laterals for the year that exceeded the dollar amount of repairs from 2003 by \$11,732.

a/c 682 Outside Service Employed

The amount for 2003 included a payment for a Seingle Audit of the Water Utility. That was not the case in 2004.

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

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

The tax rate for Jefferson County includes a mill rate for the Oakland Sanitary District.

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### Water Mains (Page W-17)

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

The additions of 455 feet and retirement of 455 feet was for the Main Street Water Main Replacement Project. It was financed by funds on hand in the water utility. No assessments were made.

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### Water Services (Page W-18)

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

The 5 services added and retired related to the Main Street water main replacement project. No assessments were made. Paid for by water funds on hand.

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### Meters (Page W-19)

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

Tested as meters are replaced at the PSC reuired intervals.

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, tested in 2004.

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