



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

Principal Office: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

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: VILLAGE OF HOWARD WATER DEPARTMENT

Utility Address: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CHRISTOPHER A. HALTOM CPA
Title: FINANCE DIRECTOR/TREASURER

Office Address:

2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address: chaltom@village.howard.wi.us

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

Name: DAVID L MACCOUX
Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name: MR BOB STRAZISHAR
Title: VILLAGE PRESIDENT

Office Address:

2949 LINEVILLE ROAD
GREEN BAY, WI 54313

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

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: DAVID L MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54303

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@d@schencksolutions.com

Date of most recent audit report: 2/10/2005

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

Names and titles of utility management including manager or superintendent:

Name: ROBERT BARTELT

Title: PUBLIC WORKS DIRECTOR

Office Address:

2456 GLENDALE AVE

GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR RONALD BREDAL, TRUSTEE

MR ELLERY GULBRAND, TRUSTEE

MR TOM HANSON, TRUSTEE

MR GORDON NAUMAN, TRUSTEE

MR ROGER SACHS, TRUSTEE

MR SCOTT SCHOMAKER, TRUSTEE

MR GEORGE SPEAKER, TRUSTEE

MR BOB STRAZISHAR, VILLAGE PRESIDENT

MR LAWRENCE WEIX, TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	1,753,859	1,733,498	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	700,475	665,892	2
Depreciation Expense (403)	214,110	180,323	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	267,443	249,230	5
Total Operating Expenses	1,182,028	1,095,445	
Net Operating Income	571,831	638,053	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	571,831	638,053	
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)	46,216	64,511	10
Miscellaneous Nonoperating Income (421)	709,490	0	11
Total Other Income	755,706	64,511	
Total Income	1,327,537	702,564	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(53,960)	0	12
Other Income Deductions (426)	124,364	115,134	13
Total Miscellaneous Income Deductions	70,404	115,134	
Income Before Interest Charges	1,257,133	587,430	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	209,450	216,486	14
Amortization of Debt Discount and Expense (428)	22,475	22,475	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	231,925	238,961	
Net Income	1,025,208	348,469	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,268,325	3,367,019	20
Balance Transferred from Income (433)	1,025,208	348,469	21
Miscellaneous Credits to Surplus (434)	0	6,552,837	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	11,293,533	10,268,325	

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	1,753,859		1,753,859	1
Total (Acct. 400):	1,753,859	0	1,753,859	
Operation and Maintenance Expense (401-402):				
Derived	700,475		700,475	2
Total (Acct. 401-402):	700,475	0	700,475	
Depreciation Expense (403):				
Derived	214,110		214,110	3
Total (Acct. 403):	214,110	0	214,110	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	267,443		267,443	5
Total (Acct. 408):	267,443	0	267,443	
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:	571,831	0	571,831	
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):			
INVESTMENT INCOME	46,216	0	46,216 11
Total (Acct. 419):	46,216	0	46,216
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	709,490	709,490 12
NONE	0	0	0 13
Total (Acct. 421):	0	709,490	709,490
TOTAL OTHER INCOME:	46,216	709,490	755,706
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(53,960)	[REDACTED]	(53,960) 14
NONE	0	0	0 15
Total (Acct. 425):	(53,960)	0	(53,960)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	124,364	124,364 16
NONE	0	0	0 17
Total (Acct. 426):	0	124,364	124,364
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(53,960)	124,364	70,404
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	209,450	[REDACTED]	209,450 18
Total (Acct. 427):	209,450	0	209,450
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	22,475	[REDACTED]	22,475 19
Total (Acct. 428):	22,475	0	22,475
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	231,925	0	231,925
NET INCOME:	440,082	585,126	1,025,208
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,830,622	6,437,703	10,268,325 24
Total (Acct. 216):	3,830,622	6,437,703	10,268,325
Balance Transferred from Income (433):			
Derived	440,082	585,126	1,025,208 25
Total (Acct. 433):	440,082	585,126	1,025,208
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,270,704	7,022,829	11,293,533

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	1,753,859	0	0	0	1,753,859	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	229				229	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,753,630	0	0	0	1,753,630	

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	271,675		271,675	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	271,675	0	271,675	

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	6	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 (101-107)	19,615,771	18,703,702	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,870,634	3,608,407	2
Net Utility Plant	16,745,137	15,095,295	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,745,137	15,095,295	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	609,567	698,105	8
Special Funds (125-128)	323,071	323,071	9
Total Other Property and Investments	932,638	1,021,176	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,369,934	3,139,126	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	184,887	220,570	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	51,665	47,762	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,606,486	3,407,458	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	226,891	249,363	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	226,891	249,363	
Total Assets and Other Debits	21,511,152	19,773,292	

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)	3,833,309	3,833,309	26
Appropriated Earned Surplus (215)	323,071	323,071	27
Unappropriated Earned Surplus (216)	11,293,533	10,268,325	28
Total Proprietary Capital	15,449,913	14,424,705	
LONG-TERM DEBT			
Bonds (221-222)	4,634,602	4,937,541	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,634,602	4,937,541	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	26,674	52,592	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	247,744	230,621	36
Interest Accrued (237)	84,218	89,451	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	42,762	38,382	41
Total Current and Accrued Liabilities	401,398	411,046	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,025,239	0	44
Total Deferred Credits	1,025,239	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,511,152	19,773,292	

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	18,703,702	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)	10,639,434	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,968,222	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	8,115				9
Total Utility Plant	19,615,771	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 (111.1)	1,567,816	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,302,818	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,870,634	0	0	0	
Net Utility Plant	16,745,137	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	2,424,345				2,424,345	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	214,110				214,110	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,203				16,203	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	230,313	0	0	0	230,313	16
Debits during year						17
Book cost of plant retired	7,643				7,643	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	1,079,199				1,079,199	
					0	
					0	23
					0	24
Total debits	1,086,842	0	0	0	1,086,842	25
Balance end of year (111.1)	1,567,816	0	0	0	1,567,816	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	1,184,062				1,184,062	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	124,364				124,364	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	124,364	0	0	0	124,364	16
Debits during year						17
Book cost of plant retired	5,608				5,608	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	5,608	0	0	0	5,608	25
Balance end of year (111.1)	1,302,818	0	0	0	1,302,818	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	51,665	47,762
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	51,665	47,762

**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)				
2002 REVENUE BONDS	3,403	428	59,567	1
Advance Refunding 1991 Revenue Bonds	970	428	6,386	2
ADVANCE REFUNDING 2001 REVENUE BONDS	815	428	26,675	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	72,346	4
LOSS ON ADVANCE REFUNDING	6,297	428	61,917	5
Total			226,891	
Unamortized premium on debt (251)				
NONE				6
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	3,833,309	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,833,309</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.20%	1,059,602	1
1994 Mortgage Revenue Bonds	09/01/1994	08/01/2014	5.60%	0	2
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	970,000	3
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	4.00%	2,605,000	4
Total Bonds (Account 221):				4,634,602	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 4,634,602

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	230,621	1
Accruals:		
Charged water department expense	247,744	2
Charged electric department expense		3
Charged sewer department expense	3,150	4
Other (explain):		
NONE		5
Total Accruals and other credits	250,894	
Taxes paid during year:		
County, state and local taxes	210,922	6
Social Security taxes	20,783	7
PSC Remainder Assessment	2,066	8
Other (explain):		
NONE		9
Total payments and other debits	233,771	
Balance end of year	247,744	

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)					
1998 MORTGAGE REVENUE BONDS	22,448	51,557	53,876	20,129	1
1994 Mortgage Revenue Bonds	1,517	2,123	3,640	0	2
2001 MORTGAGE REVENUE BONDS	17,094	40,877	41,025	16,946	3
2002 MORTGAGE REVENUE BONDS	48,392	114,893	116,142	47,143	4
Subtotal	89,451	209,450	214,683	84,218	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	89,451	209,450	214,683	84,218	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	609,567	2
Total (Acct. 124):	609,567	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	323,071	3
Total (Acct. 125):	323,071	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	184,887	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	184,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)
Receivables from Municipality (145):	
NONE	16
Total (Acct. 145):	0
Prepayments (165):	
NONE	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	19
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	20
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	22
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	23
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	1,025,239
NONE	25
Total (Acct. 253):	1,025,239

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)	10,539,398	0	0	0	10,539,398	1
Materials and Supplies	49,713	0	0	0	49,713	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,996,080	0	0	0	1,996,080	4
Customer Advances for Construction					0	5
Regulatory Liability	512,619	0	0	0	512,619	6
NONE					0	7
Average Net Rate Base	8,080,412	0	0	0	8,080,412	
Net Operating Income	571,831	0	0	0	571,831	8
Net Operating Income as a percent of						
Average Net Rate Base	7.08%	N/A	N/A	N/A	7.08%	

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	1,079,199	0	0	0	1,079,199	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	53,960				53,960	4
Other (specify):						
NONE					0	5
Balance End of Year	1,025,239	0	0	0	1,025,239	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,717,196	1,692,520	1
Total Sales of Water	1,717,196	1,692,520	
Other Operating Revenues			
Forfeited Discounts (470)	11,818	25,315	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,845	15,663	6
Total Other Operating Revenues	36,663	40,978	
Total Operating Revenues	1,753,859	1,733,498	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,346	2,227	7
Pumping Expenses (620-633)	132,554	115,348	8
Water Treatment Expenses (640-652)	45,456	42,495	9
Transmission and Distribution Expenses (660-678)	191,224	166,232	10
Customer Accounts Expenses (901-905)	54,149	45,012	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	275,746	294,578	13
Total Operation and Maintenance Expenses	700,475	665,892	
Other Operating Expenses			
Depreciation Expense (403)	214,110	180,323	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	267,443	249,230	16
Total Other Operating Expenses	481,553	429,553	
Total Operating Expenses	1,182,028	1,095,445	
NET OPERATING INCOME	571,831	638,053	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,515	361,378	815,134	4
Commercial	609	149,948	280,230	5
Industrial	5	87,473	118,354	6
Total Metered Sales to General Customers (461)	5,129	598,799	1,213,718	
Private Fire Protection Service (462)	50		49,411	7
Public Fire Protection Service (463)	1		417,736	8
Other Sales to Public Authorities (464)	27	17,649	36,331	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,207	616,448	1,717,196	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	417,736	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)	417,736	
Forfeited Discounts (470):		
Customer late payment charges	11,818	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	11,818	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,156	10
Other (specify):		
SALE OF INVENTORY AND OTHER ITEMS	5,959	11
TURN ON CHARGES	3,420	12
SUNDRY	1,260	13
NSF FEES	50	14
Total Other Water Revenues (474)	24,845	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	990	2,063	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	203	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	153	164	13
Total Source of Supply Expenses	1,346	2,227	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	28	0	14
Fuel for Power Production (621)	975	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	119,665	105,097	17
Pumping Labor and Expenses (624)	7,784	4,102	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	89	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	(63)	0	22
Maintenance of Structures and Improvements (631)	280	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	3,796	6,149	25
Total Pumping Expenses	132,554	115,348	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	23,851	23,342	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	18,673	18,538	28
Miscellaneous Expenses (643)	2,844	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	19	0	31
Maintenance of Structures and Improvements (651)	17	0	32
Maintenance of Water Treatment Equipment (652)	52	615	33
Total Water Treatment Expenses	45,456	42,495	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	102,405	96,355	36
Meter Expenses (663)	860	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	708	0	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	770	12,170	43
Maintenance of Transmission and Distribution Mains (673)	47,736	30,873	44
Maintenance of Fire Mains (674)	13,685	0	45
Maintenance of Services (675)	12,327	8,702	46
Maintenance of Meters (676)	5,219	5,106	47
Maintenance of Hydrants (677)	7,514	12,746	48
Maintenance of Miscellaneous Plant (678)	0	280	49
Total Transmission and Distribution Expenses	191,224	166,232	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	16,488	6,687	51
Customer Records and Collection Expenses (903)	36,518	38,325	52
Uncollectible Accounts (904)	229	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	914	0	54
Total Customer Accounts Expenses	54,149	45,012	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	69,506	59,709	56
Office Supplies and Expenses (921)	15,117	15,503	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	46,827	89,178	59
Property Insurance (924)	6,882	12,273	60
Injuries and Damages (925)	5,235	0	61
Employee Pensions and Benefits (926)	96,733	78,720	62
Regulatory Commission Expenses (928)	3,265	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	31,143	39,174	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	1,038	21	67
Total Administrative and General Expenses	275,746	294,578	
Total Operation and Maintenance Expenses	700,475	665,892	

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		247,744	230,621	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,150	2,779	2
Net property tax equivalent		244,594	227,842	
Social Security		20,783	19,468	3
PSC Remainder Assessment		2,066	1,920	4
Other (specify): NONE			0	5
Total tax expense		267,443	249,230	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198649				3
County tax rate	mills		4.806022				4
Local tax rate	mills		3.685958				5
School tax rate	mills		8.730178				6
Voc. school tax rate	mills		1.518864				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.939671				10
Less: state credit	mills		1.073480				11
Net tax rate	mills		17.866191				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.685958				14
Combined School Tax Rate	mills		10.249042				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.935000				17
Total Tax Rate	mills		18.939671				18
Ratio of Local and School Tax to Total	dec.		0.735757				19
Total tax net of state credit	mills		17.866191				20
Net Local and School Tax Rate	mills		13.145179				21
Utility Plant, Jan. 1	\$	18,703,702	18,703,702				22
Materials & Supplies	\$	47,762	47,762				23
Subtotal	\$	18,751,464	18,751,464				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	18,751,464	18,751,464				26
Assessment Ratio	dec.		1.005081				27
Assessed Value	\$	18,846,740	18,846,740				28
Net Local & School Rate	mills		13.145179				29
Tax Equiv. Computed for Current Year	\$	247,744	247,744				30
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	247,744					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	1,956		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,956	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)	243,893		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	243,893	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	242,656		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,895		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	359,232		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	75,804		20
Total Pumping Plant	721,587	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,850		23
Total Water Treatment Plant	9,850	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)			1,956	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,956	
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)			243,893	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	243,893	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			242,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,895	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			359,232	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			75,804	20
Total Pumping Plant	0	0	721,587	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,850	23
Total Water Treatment Plant	0	0	9,850	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	14,028		24
Structures and Improvements (341)	1,886		25
Distribution Reservoirs and Standpipes (342)	3,323,472		26
Transmission and Distribution Mains (343)	4,204,501	41,845	27
Fire Mains (344)	0		28
Services (345)	844,653		29
Meters (346)	246,693	135,173	30
Hydrants (348)	410,187	6,341	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,045,420	183,359	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	86,675		34
Office Furniture and Equipment (391)	12,704	5,506	35
Computer Equipment (391.1)	30,866		36
Transportation Equipment (392)	179,504	18,850	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)	80,504		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	26,403		44
Other Tangible Property (399)	0		45
Total General Plant	416,656	24,356	
Total utility plant in service directly assignable	10,439,362	207,715	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,439,362	207,715	

**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)			14,028 24
Structures and Improvements (341)			1,886 25
Distribution Reservoirs and Standpipes (342)			3,323,472 26
Transmission and Distribution Mains (343)	1,182		4,245,164 27
Fire Mains (344)			0 28
Services (345)	187		844,466 29
Meters (346)	4,498		377,368 30
Hydrants (348)	208		416,320 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,075	0	9,222,704
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			86,675 34
Office Furniture and Equipment (391)			18,210 35
Computer Equipment (391.1)	1,568		29,298 36
Transportation Equipment (392)			198,354 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)			80,504 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			26,403 44
Other Tangible Property (399)			0 45
Total General Plant	1,568	0	439,444
Total utility plant in service directly assignable	7,643	0	10,639,434
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,643	0	10,639,434

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	4,649		20
Total Pumping Plant	4,649	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)			4,649 20
Total Pumping Plant	0	0	4,649
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	6,156,077	508,766	27
Fire Mains (344)	0		28
Services (345)	1,270,614	162,064	29
Meters (346)	230,152		30
Hydrants (348)	602,848	38,660	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,259,691	709,490	
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	8,264,340	709,490	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,264,340	709,490	

**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)	1,091		6,663,752 27
Fire Mains (344)			0 28
Services (345)	173		1,432,505 29
Meters (346)	4,152		226,000 30
Hydrants (348)	192		641,316 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,608	0	8,963,573
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	5,608	0	8,968,222
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,608	0	8,968,222

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	87,316	2.94%	7,170	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	87,316		7,170	
PUMPING PLANT				
Structures and Improvements (321)	123,303	2.44%	5,921	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	24,671	4.42%	1,940	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	63,036	5.00%	17,961	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	9,248	6.00%	4,548	15
Total Pumping Plant	220,258		30,370	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	296	6.00%	591	17
Total Water Treatment Plant	296		591	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	504	2.25%	42	18
Distribution Reservoirs and Standpipes (342)	334,521	1.87%	62,149	19
Transmission and Distribution Mains (343)	1,015,688	1.10%	46,467	20
Fire Mains (344)	0			21
Services (345)	377,486	2.09%	17,649	22
Meters (346)	78,845	6.00%	18,597	23
Hydrants (348)	127,888	1.85%	7,643	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					94,486	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	94,486	
321					129,224	8
322					0	9
323					26,611	10
324					0	11
325					80,997	12
326					0	13
327					0	14
328				(3,238)	10,558	15
	0	0	0	(3,238)	247,390	
331					0	16
332					887	17
	0	0	0	0	887	
341					546	18
342					396,670	19
343	1,182			(686,588)	374,385	20
344					0	21
345	187			(252,080)	142,868	22
346	4,498			(51,593)	41,351	23
348	208			(85,700)	49,623	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,934,932		152,547	
GENERAL PLANT				
Structures and Improvements (390)	51,545	2.25%	1,951	26
Office Furniture and Equipment (391)	12,704	5.83%	901	27
Computer Equipment (391.1)	4,534	26.67%	8,023	28
Transportation Equipment (392)	75,951	10.50%	19,838	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	12,277	9.17%	7,382	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	24,532	5.83%	1,540	36
Other Tangible Property (399)	0			37
Total General Plant	181,543		39,635	
Total accum. prov. directly assignable	2,424,345		230,313	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,424,345		230,313	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	6,075	0	0	(1,075,961)	1,005,443
390					53,496 26
391					13,605 27
391.1	1,568				10,989 28
392					95,789 29
393					0 30
394					0 31
395					0 32
396					0 33
397					19,659 34
397.1					0 35
398					26,072 36
399					0 37
	1,568	0	0	0	219,610
	7,643	0	0	(1,079,199)	1,567,816
					0 38
	7,643	0	0	(1,079,199)	1,567,816

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,517	6.00%	279	15
Total Pumping Plant	3,517		279	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	743,503	1.10%	70,515	20
Fire Mains (344)	0			21
Services (345)	277,200	2.09%	28,250	22
Meters (346)	65,402	6.00%	13,809	23
Hydrants (348)	94,440	1.85%	11,511	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					3,796 15
	0	0	0	0	3,796
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	1,091				812,927 20
344					0 21
345	173				305,277 22
346	4,152				75,059 23
348	192				105,759 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,180,545		124,085
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,184,062		124,364
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,184,062		124,364

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	5,608	0	0	0	1,299,022
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	5,608	0	0	0	1,302,818
					0 38
	5,608	0	0	0	1,302,818

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			50,608	50,608	1
February			49,884	49,884	2
March			51,876	51,876	3
April			51,210	51,210	4
May			59,045	59,045	5
June			56,037	56,037	6
July			70,034	70,034	7
August			73,672	73,672	8
September			65,289	65,289	9
October			59,514	59,514	10
November			54,541	54,541	11
December			59,517	59,517	12
Total annual pumpage	0	0	701,227	701,227	
Less: Water sold				616,448	13
Volume pumped but not sold				84,779	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				19,000	16
Volume related to equipment/system malfunction				5,000	17
Non-utility volume NOT included in water sales				4,000	18
Total volume not sold but accounted for				28,000	19
Volume pumped but unaccounted for				56,779	20
Percent of water lost				8%	21
If more than 15%, 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.)				3,328	23
Date of maximum: 7/26/2004					24
Cause of maximum:					25
Hot and dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,220	26
Date of minimum: 1/10/2004					27
Total KWH used for pumping for the year				2,063,786	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	Well #1	680	12	619,200	No	1
WELL #2	Well #2	886	14	2,160,000	Yes	2
WELL #3	Well #3	785	16	2,232,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #2 (BOOST A)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	SIMMONS	SIMMONS	5
Year Installed	1955	2002	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,500	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1987	1998	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	300	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2 (BOOST B)	WELL #3		14
Location	PUMP HOUSE	PUMP HOUSE		15
Purpose	B	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	SIMMONS		18
Year Installed	2002	2002		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	575	1,550		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	U.S. ELECTRIC		22 23
Year Installed	2002	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	350		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)	1
Identification number or name	HIGH ZONE TOWER 4	WELL #2	WELL #2 (A)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	2003	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	0	98	6
Total capacity in gallons (actual)	1,000,000	250,000	500,000	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.)		2.1600		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	199		6
Total capacity in gallons (actual)	1,000,000		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.)	2.2320		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	75	0	0	0	75	1
A	T	6.000	51,968	0	505	0	51,463	2
M	D	6.000	27,678	0	0	0	27,678	3
P	D	6.000	3,872	473	0	0	4,345	4
A	D	8.000	29,027	0	0	0	29,027	5
M	D	8.000	6,899	0	0	0	6,899	6
P	D	8.000	146,984	14,634	0	0	161,618	7
A	D	10.000	40,770	0	0	0	40,770	8
M	D	10.000	0	0	0	0	0	9
P	D	10.000	50,826	1,253	0	0	52,079	10
A	D	12.000	17,120	0	0	0	17,120	11
P	D	12.000	30,425	0	0	0	30,425	12
A	D	14.000	15,599	0	0	0	15,599	13
P	D	14.000	1,042	0	0	0	1,042	14
P	D	16.000	20,023	0	0	0	20,023	15
A	D	18.000	72	0	0	0	72	16
Total Within Municipality			442,380	16,360	505	0	458,235	
Total Utility			442,380	16,360	505	0	458,235	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,840	0	6	0	1,834		1
M	1.000	3,035	250	0	0	3,285	200	2
M	1.500	39	0	0	0	39	1	3
M	2.000	107	0	0	0	107	5	4
M	4.000	7	0	0	0	7		5
M	6.000	17	0	0	0	17		6
M	8.000	9	0	0	0	9		7
M	10.000	1	0	0	0	1		8
M	12.000	1	0	0	0	1		9
Total Utility		5,056	250	6	0	5,300	206	

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	77	72	77	0	72	72	1
0.750	4,953	336	51	0	5,238	791	2
1.000	101	6	3	0	104	33	3
1.500	79	0	0	0	79	30	4
2.000	112	0	0	0	112	27	5
2.500	1	0	0	0	1	1	6
3.000	24	2	0	0	26	9	7
4.000	7	0	0	0	7	3	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	5,356	416	131	0	5,641	968	

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	64	3	0	0	0	5	72	1
0.750	4,613	368	2	5	0	250	5,238	2
1.000	4	87	1	2	0	10	104	3
1.500	0	56	0	4	0	19	79	4
2.000	0	87	0	8	0	17	112	5
2.500	0	1	0	0	0	0	1	6
3.000	0	12	0	4	10	0	26	7
4.000	0	3	0	2	0	2	7	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	1	0	0	0	1	10
Total:	4,681	617	5	25	10	303	5,641	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	906	29	4		931	2
Total Fire Hydrants	906	29	4	0	931	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 901
 Number of distribution system valves end of year: 1,443
 Number of distribution valves operated during year: 451

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

- Return on Net Investment in Meters charged to sewer - \$14,156
 - Sale of inventory and other parts to Village of Pulaski - \$5,959
 - Turn on charges - \$3,420
 - Sundry - \$1,260
 - NSF Fees - \$0
-

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 15%, but not less \$10,000, please explain.

Account 672 decreased in 2004 due to a misclassification of employee benefits in the amount of \$12,169 in 2003 as Maintenance of Distribution Reservoirs and Standpipes

Account 923 decreased during 2004 because there were no payments to Central Brown County Water Authority as there were in prior year

Account 926 increased 2004 due to a misclassification of employee benefits in the amount of \$12,169 in 2003 as Maintenance of Distribution Reservoirs and Standpipes

Account 674 increased in 2004 because Maintenance of Fire Mains wasn't accounted for separately before 2004

Account 673 increased in 2004 due to an increase in number of water main breaks

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

To adjust depreciation for prior year depreciation recorded as part of Docket 05-US-105

Water Mains (Page W-21)

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

Generally installation of new water mains is paid for by developers or by special assessments to adjoining property owners on a lineal footage basis. Occasionally the utility bares the cost of new installations. Occasionally assessments are deferred until sanitary sewer lines are available for use.

Water Services (Page W-22)

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

The utility paid for all services and then billed them to the developers responsible for the projects

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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. Meters not tested in 2004 will be tested in 2005.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The utility is currently working on developing a testing system for distribution valves and working this new system into the existing demands of the water utility's limited employee resources.
