



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BELLEVUE WATER UTILITY

Principal Office: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

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: BELLEVUE WATER UTILITY

Utility Address: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

When was utility organized? 4/2/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN SIMONS

Title: CLERK/TREASURER

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 9613 EXT 303

Fax Number: (920) 468 - 4039

E-mail Address: Ksimons@bellevue-wi.com

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

Name: MIKE KONECNY, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: konecnym@schencksolutions.com

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

Name: BOB SCHLAG

Title: PRESIDENT

Office Address:

2076 TOWN HALL RD
GREEN BAY, WI 54311

Telephone: (920) 469 - 1270

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: MIKE KONECNY, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: konecnym@schencksolutions.com

Date of most recent audit report: 3/17/2005

Period covered by most recent audit: YEAR ENDED 12/31/04

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH PIUMBROECK

Title: STREETS SUPERINTENDENT

Office Address:
2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

Name: MR JOSEPH SMITS

Title: WATER SUPERINTENDENT

Office Address:
2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

Name: MR RONALD UMENTUM

Title: PUBLIC WORKS DIRECTOR

Office Address:
2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

Name of utility commission/committee: RONALD UMENTUM - PUBLIC WORKS DIRECTOR

Names of members of utility commission/committee:

CRAIG BEYL, TRUSTEE
KEVIN BRENNEN, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

TIM GREENE, TRUSTEE

Is sewer service provided 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:

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

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)	855,380	764,613	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	545,912	594,905	2
Depreciation Expense (403)	83,818	122,492	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	123,507	16,165	5
Total Operating Expenses	753,237	733,562	
Net Operating Income	102,143	31,051	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	102,143	31,051	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,513	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,251	20,235	10
Miscellaneous Nonoperating Income (421)	840,866	732,848	11
Total Other Income	858,630	753,083	
Total Income	960,773	784,134	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(57,867)	0	12
Other Income Deductions (426)	99,139	57,189	13
Total Miscellaneous Income Deductions	41,272	57,189	
Income Before Interest Charges	919,501	726,945	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,335	41,755	14
Amortization of Debt Discount and Expense (428)	894	648	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	41,229	42,403	
Net Income	878,272	684,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,944,876	56,143	20
Balance Transferred from Income (433)	878,272	684,542	21
Miscellaneous Credits to Surplus (434)	10,210	5,245,745	22
Miscellaneous Debits to Surplus--Debit (435)	0	41,554	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)	6,833,358	5,944,876	

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	855,380		855,380	1
Total (Acct. 400):	855,380	0	855,380	
Operation and Maintenance Expense (401-402):				
Derived	545,912		545,912	2
Total (Acct. 401-402):	545,912	0	545,912	
Depreciation Expense (403):				
Derived	83,818		83,818	3
Total (Acct. 403):	83,818	0	83,818	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	123,507		123,507	5
Total (Acct. 408):	123,507	0	123,507	
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:	102,143	0	102,143	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,513		1,513	8
Total (Acct. 415-416):	1,513	0	1,513	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	16,251	0	16,251 11
Total (Acct. 419):	16,251	0	16,251
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		798,338	798,338 12
TRANSFER FROM VILLAGE	42,004	0	42,004 13
TAX LEVY 2003	524	0	524 14
Total (Acct. 421):	42,528	798,338	840,866
TOTAL OTHER INCOME:	60,292	798,338	858,630

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(57,867)		(57,867) 15
NONE	0	0	0 16
Total (Acct. 425):	(57,867)	0	(57,867)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		99,139	99,139 17
NONE	0	0	0 18
Total (Acct. 426):	0	99,139	99,139
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(57,867)	99,139	41,272

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	40,335		40,335 19
Total (Acct. 427):	40,335	0	40,335
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	894		894 20
Total (Acct. 428):	894	0	894
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	41,229	0	41,229
NET INCOME:	179,073	699,199	878,272
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	106,513	5,838,363	5,944,876 25
Total (Acct. 216):	106,513	5,838,363	5,944,876
Balance Transferred from Income (433):			
Derived	179,073	699,199	878,272 26
Total (Acct. 433):	179,073	699,199	878,272
Miscellaneous Credits to Surplus (434):			
MISC ADJUSTMENT FOR PY AUDIT ADJUSTMENT	10,210	0	10,210 27
Total (Acct. 434):	10,210	0	10,210
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	295,796	6,537,562	6,833,358

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,513				1,513	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,513	0	0	0	1,513	

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	855,380	0	0	0	855,380	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	855,380	0	0	0	855,380	

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	161,378		161,378	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	161,378	0	161,378	

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	4.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,467,923	10,352,682	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,035,255	3,038,775	2
Net Utility Plant	9,432,668	7,313,907	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,584,961	1,693,670	6
Special Funds (125)	2,865,075	259,168	7
Total Other Property and Investments	4,450,036	1,952,838	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,053,748	859,077	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	173,572	232,970	11
Other Accounts Receivable (143)	204,864	128,718	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	148,015	95,466	14
Materials and Supplies (150)	16,795	18,974	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,596,994	1,335,205	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,261	8,353	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	37,261	8,353	
Total Assets and Other Debits	15,516,959	10,610,303	

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)	1,819,934	1,819,934	21
Appropriated Earned Surplus (215)	259,168	259,165	22
Unappropriated Earned Surplus (216)	6,833,358	5,944,876	23
Total Proprietary Capital	8,912,460	8,023,975	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,203,590	1,201,200	26
Total Long-Term Debt	3,203,590	1,201,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	72,649	6,111	28
Payables to Municipality (233)	2,210,240	1,363,768	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	17,746	14,307	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	2,300,635	1,384,186	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,100,274	942	36
Total Deferred Credits	1,100,274	942	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,516,959	10,610,303	

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	10,352,682	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)	3,588,444	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,824,892	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)	54,587				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	11,467,923	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	747,588	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,287,667	0	0	0	13
Total Accumulated Provision	2,035,255	0	0	0	
Net Utility Plant	9,432,668	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,824,243				1,824,243	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,818				83,818	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,513				9,513	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	93,331	0	0	0	93,331	16
Debits during year						17
Book cost of plant retired	2,434				2,434	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	1,157,343				1,157,343	21
Adjust to actual G/L balance	10,209				10,209	22
					0	23
					0	24
Total debits	1,169,986	0	0	0	1,169,986	25
Balance end of year (110.1)	747,588	0	0	0	747,588	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,214,532				1,214,532	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,139				99,139	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	99,139	0	0	0	99,139	16
Debits during year						17
Book cost of plant retired	26,004				26,004	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	26,004	0	0	0	26,004	25
Balance end of year (110.1)	1,287,667	0	0	0	1,287,667	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND AND LAND RIGHTS	0			0	2
COLLECTION SEWERS	0			0	3
SERVICE LATERALS	0			0	4
PUMP STATION EQUIPMENT	0			0	5
STRUCTURES & IMPROVEMENTS	0			0	6
OFFICE FURNITURE & EQUIPMENT	0			0	7
COMPUTER EQUIPMENT	0			0	8
OTHER GENERAL EQUIPMENT	0			0	9
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	10
 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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,795	18,974
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	16,795	18,974

**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)				
2001 NOTE ISSUANCE COSTS	291	428	2,036	1
2003 NOTE ISSUANCE COSTS	603	428	5,424	2
2004 LOSS ON ADVANCED REFUNDING	0	428	8,894	3
2004A NOTE ISSUANCE COSTS	0	428	18,454	4
2004B NOTE ISSUANCE COSTS	0	428	2,453	5
Total			37,261	
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	1,819,934	1
Changes during year (explain):		2
Balance end of year	<u>1,819,934</u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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)	
Other Long-Term Debt (224)					
GO PROMISSORY NOTE	07/01/1999	02/01/2009	4.85%	82,600	1
GO PROMISSORY NOTE	05/09/2001	05/01/2011	4.35%	194,400	2
GO PROMISSORY NOTE	06/01/2003	06/01/2012	4.00%	567,800	3
GO PROMISSORY NOTE	12/01/2004	02/01/2014	3.10%	2,134,590	4
GO PROMISSORY NOTE REFUND 1999 ISSUE	12/01/2004	02/01/2009	2.30%	224,200	5
GO PROMISSORY NOTE	02/01/1998	09/01/2005	4.40%	0	6
Total for Account 224				<u>3,203,590</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	123,507	2
Charged electric department expense		3
Charged sewer department expense	1,717	4
Other (explain):		
NONE		5
Total Accruals and other credits	125,224	
Taxes paid during year:		
County, state and local taxes	109,000	6
Social Security taxes	15,310	7
PSC Remainder Assessment	914	8
Other (explain):		
NONE		9
Total payments and other debits	125,224	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
\$775,000 PROMISSORY NOTE	1,613	807	2,420	0	3
\$835,000 PROMISSORY NOTE	6,130	14,826	15,795	5,161	4
\$665,000 PROMISSORY NOTE	4,965	6,068	9,585	1,448	5
\$255,600 PROMISSORY NOTE	1,599	8,930	9,096	1,433	6
\$2,270,840 PROMISSORY NOTE 2004A		7,814	0	7,814	7
\$380,000 PROMISSORY NOTE 2004B		1,890	0	1,890	8
Subtotal	14,307	40,335	36,896	17,746	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	14,307	40,335	36,896	17,746	

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	1,584,961	2
Total (Acct. 124):	1,584,961	
Special Funds (125):		
1998 DEBT SERVICE	59,948	3
1999 DEBT SERVICE	140,233	4
2001 DEBT SERVICE	55,616	5
2003 DEBT SERVICE	84,002	6
2004 DEBT SERVICE	1,379	7
DEPRECIATION FUND	55,658	8
2003 CAPITAL PROJECTS	253,869	9
2004 CAPITAL PROJECTS	2,214,370	10
Total (Acct. 125):	2,865,075	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	173,572	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	173,572	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	27	18
RECYCLING FEES DUE TO MUNICIPALITY	29,348	19
INTEREST	1,561	20
GARBAGE FEES DUE TO MUNICIPALITY	42,268	21
STORM WATER MANAGEMENT	131,660	22
Total (Acct. 143):	204,864	
Receivables from Municipality (145):		
LEDGEVIEW TAX ROLL	1,127	23

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):		
BELLEVUE TAX ROLL	146,888	24
Total (Acct. 145):	148,015	
Prepayments (165):		
NONE		25
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		27
Total (Acct. 183):	0	
Payables to Municipality (233):		
VILLAGE CAPITAL	315,083	28
LEDGEVIEW SANITARY DISTRICT	1,268,909	29
RECYCLING FEES	359,578	30
DUE TO MUNICIPALITY	266,670	31
Total (Acct. 233):	2,210,240	
Other Deferred Credits (253):		
Regulatory Liability	1,099,476	32
DEFERRED REVENUE	798	33
Total (Acct. 253):	1,100,274	

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)	3,440,236	0	0	0	3,440,236	1	
Materials and Supplies	17,884	0	0	0	17,884	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	1,291,020	0	0	0	1,291,020	4	
Customer Advances for Construction					0	5	
Regulatory Liability	549,738	0	0	0	549,738	6	
					0	7	
Average Net Rate Base	1,617,362	0	0	0	1,617,362		
Net Operating Income	102,143	0	0	0	102,143	8	
Net Operating Income as a percent of Average Net Rate Base	6.32%	N/A	N/A	N/A	6.32%		

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	1,157,343	0	0	0	1,157,343	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	57,867				57,867	4
Other (specify): NONE					0	5
Balance End of Year	1,099,476	0	0	0	1,099,476	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

Other Debit of \$10,208 is an adjustment to the actual balance per G/L. Different auditors prepared the 2003 report and the origin of the difference is unknown.

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

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

Account 143

\$29,348 represents the amount due from customers for Recycling Fees.
\$42,268 represents the amount due from customers for Garbage Fees.
\$131,660 represents the amount due from customers for Stormwater Management.

Account 145

\$146,888 represents the amount due from the Village for Special Assessments and Delinquent Utility Bills on the Tax Roll plus Public Fire Protection.

Account 233

The total of \$2,210,240 represents various amounts due to the Village (\$315,083 Capital, \$359,578 Recycling, and \$266,670 due to other funds for interfund activity) and \$1,268,909 due to Ledgeview Sanitary District.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	839,636	751,927	1
Total Sales of Water	839,636	751,927	
Other Operating Revenues			
Forfeited Discounts (470)	4,200	3,916	2
Miscellaneous Service Revenues (471)	418	366	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,126	8,404	6
Total Other Operating Revenues	15,744	12,686	
Total Operating Revenues	855,380	764,613	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	5,711	106,770	7
Pumping Expenses (620-625)	127,981	127,515	8
Water Treatment Expenses (630-635)	33,967	31,375	9
Transmission and Distribution Expenses (640-655)	156,851	59,155	10
Customer Accounts Expenses (901-904)	29,243	27,524	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	192,159	242,566	13
Total Operation and Maintenance Expenses	545,912	594,905	
Other Operating Expenses			
Depreciation Expense (403)	83,818	122,492	14
Amortization Expense (404-407)		0	15
Taxes (408)	123,507	16,165	16
Total Other Operating Expenses	207,325	138,657	
Total Operating Expenses	753,237	733,562	
NET OPERATING INCOME	102,143	31,051	

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	9	511	1,365	2
Industrial				3
Total Unmetered Sales to General Customers (460)	9	511	1,365	
Metered Sales to General Customers (461)				
Residential	3,485	223,570	418,572	4
Commercial	525	156,282	226,132	5
Industrial				6
Total Metered Sales to General Customers (461)	4,010	379,852	644,704	
Private Fire Protection Service (462)	45		22,533	7
Public Fire Protection Service (463)	1		168,159	8
Other Sales to Public Authorities (464)	9	1,177	2,875	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,074	381,540	839,636	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NA			1
Total		<u>0</u>	<u>0</u>	

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)	168,159	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)	168,159	
Forfeited Discounts (470):		
Customer late payment charges	4,200	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,200	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES	418	7
Total Miscellaneous Service Revenues (471)	418	
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	11,126	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	11,126	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	5,711	106,043	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		727	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	5,711	106,770	
PUMPING EXPENSES			
Operation Labor (620)	580	0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	119,478	110,751	7
Operation Supplies and Expenses (623)	1,514	1,149	8
Maintenance of Pumping Plant (625)	6,409	15,615	9
Total Pumping Expenses	127,981	127,515	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,546	0	10
Chemicals (631)	24,187	23,387	11
Operation Supplies and Expenses (632)	2,935	2,801	12
Maintenance of Water Treatment Plant (635)	5,299	5,187	13
Total Water Treatment Expenses	33,967	31,375	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	94,165	0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	58,444	55,665	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	746	1,291	19
Maintenance of Hydrants (654)	3,496	2,199	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	156,851	59,155	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,526	6,159	22
Accounting and Collecting Labor (902)	15,042	14,239	23
Supplies and Expenses (903)	7,675	6,975	24
Uncollectible Accounts (904)		151	25
Total Customer Accounts Expenses	29,243	27,524	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,334	40,356	27
Office Supplies and Expenses (921)		0	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,332	10,656	30
Property Insurance (924)	2,742	2,583	31
Injuries and Damages (925)	13,069	11,292	32
Employee Pensions and Benefits (926)	55,941	54,786	33
Regulatory Commission Expenses (928)	2,973	65	34
Miscellaneous General Expenses (930)	67,768	122,828	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	192,159	242,566	
Total Operation and Maintenance Expenses	545,912	594,905	

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		109,000	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,717	0	2
Net property tax equivalent		107,283	0	
Social Security		15,310	15,333	3
PSC Remainder Assessment		914	832	4
Other (specify): NONE			0	5
Total tax expense		123,507	16,165	

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		0.226668				3
County tax rate	mills		5.142035				4
Local tax rate	mills		1.991551				5
School tax rate	mills		10.533477				6
Voc. school tax rate	mills		1.733180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.626911				10
Less: state credit	mills		1.309684				11
Net tax rate	mills		18.317227				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.991551				14
Combined School Tax Rate	mills		12.266657				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.258208				17
Total Tax Rate	mills		19.626911				18
Ratio of Local and School Tax to Total	dec.		0.726462				19
Total tax net of state credit	mills		18.317227				20
Net Local and School Tax Rate	mills		13.306772				21
Utility Plant, Jan. 1	\$	10,352,682	10,352,682				22
Materials & Supplies	\$	18,974	18,974				23
Subtotal	\$	10,371,656	10,371,656				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,371,656	10,371,656				26
Assessment Ratio	dec.		0.882348				27
Assessed Value	\$	9,151,410	9,151,410				28
Net Local & School Rate	mills		13.306772				29
Tax Equiv. Computed for Current Year	\$	121,776	121,776				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	109,000					32
Tax equiv. for current year (see note 6)	\$	109,000					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	750	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)	538,912		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	538,912	0	
PUMPING PLANT			
Land and Land Rights (320)	28,735		12
Structures and Improvements (321)	138,351		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	320,043		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	43,856		20
Total Pumping Plant	530,985	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,215	1,375	23
Total Water Treatment Plant	8,215	1,375	

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)			750	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	750	
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)			538,912	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	538,912	
PUMPING PLANT				
Land and Land Rights (320)			28,735	12
Structures and Improvements (321)			138,351	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			320,043	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			43,856	20
Total Pumping Plant	0	0	530,985	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,590	23
Total Water Treatment Plant	0	0	9,590	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,416		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	614,317		26
Transmission and Distribution Mains (343)	862,550	168,208	27
Fire Mains (344)	0		28
Services (345)	192,213	41,313	29
Meters (346)	292,482	50,597	30
Hydrants (348)	116,014	30,156	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,086,992	290,274	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,077		34
Office Furniture and Equipment (391)	8,482		35
Computer Equipment (391.1)	5,960		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	34,315		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,122		41
Communication Equipment (397)	0	7,200	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	34,219		45
Total General Plant	126,175	7,200	
Total utility plant in service directly assignable	3,292,029	298,849	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,292,029	298,849	

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)			9,416 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			614,317 26
Transmission and Distribution Mains (343)			1,030,758 27
Fire Mains (344)			0 28
Services (345)			233,526 29
Meters (346)	1,330		341,749 30
Hydrants (348)	1,104		145,066 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,434	0	2,374,832
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			22,077 34
Office Furniture and Equipment (391)			8,482 35
Computer Equipment (391.1)			5,960 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			34,315 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			21,122 41
Communication Equipment (397)			7,200 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			34,219 45
Total General Plant	0	0	133,375
Total utility plant in service directly assignable	2,434	0	3,588,444
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,434	0	3,588,444

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,233,007	586,662	27
Fire Mains (344)	0		28
Services (345)	1,137,029	144,088	29
Meters (346)	0		30
Hydrants (348)	682,859	67,251	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,052,895	798,001	
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	7,052,895	798,001	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,052,895	798,001	

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)	17,508		5,802,161 27
Fire Mains (344)			0 28
Services (345)			1,281,117 29
Meters (346)			0 30
Hydrants (348)	8,496		741,614 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	26,004	0	7,824,892
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	26,004	0	7,824,892
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,004	0	7,824,892

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			31,379	31,379	1
February			31,957	31,957	2
March			33,000	33,000	3
April			39,141	39,141	4
May			36,473	36,473	5
June			38,081	38,081	6
July			49,444	49,444	7
August			47,917	47,917	8
September			45,276	45,276	9
October			42,134	42,134	10
November			34,572	34,572	11
December			33,824	33,824	12
Total annual pumpage	0	0	463,198	463,198	
Less: Water sold				381,540	13
Volume pumped but not sold				81,658	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				20,186	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				20,186	19
Volume pumped but unaccounted for				61,472	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,635	23
Date of maximum: 9/22/2004					24
Cause of maximum:					25
Customer usage and flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				284	26
Date of minimum: 5/21/2004					27
Total KWH used for pumping for the year				1,479,764	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)	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	1
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	2
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	3
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	4

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 #3	1
Location	2828 ALLOUEZ	2284 ALLOUEZ	1811 ALLOUEZ	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	LAYNE NW	LAYNE NW	5
Year Installed	1991	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	730	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	US MOTOR	YASKOWA	9 10
Year Installed	1991	1993	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	3267 KEWAUNEE RD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	250			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	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1974	1989		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	117	155		6
Total capacity in gallons (actual)	500,000	400,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	336	0	0	0	336	1
A	D	6.000	30,299	0	0	0	30,299	2
M	D	6.000	7,083	0	0	0	7,083	3
P	D	6.000	25,431	4,237	0	0	29,668	4
A	D	8.000	15,918	0	0	0	15,918	5
M	D	8.000	8,382	0	0	0	8,382	6
P	D	8.000	144,872	12,193	0	0	157,065	7
A	D	10.000	21,207	0	0	0	21,207	8
M	D	10.000	15,301	0	1,459	0	13,842	9
P	D	10.000	27,097	1,940	0	0	29,037	10
A	D	12.000	10,475	0	0	0	10,475	11
M	D	12.000	19,344	0	0	0	19,344	12
P	D	12.000	11,039	1,459	0	0	12,498	13
A	D	14.000	3,102	0	0	0	3,102	14
M	D	14.000	8,010	0	0	0	8,010	15
P	D	14.000	342	0	0	0	342	16
Total Within Municipality			348,238	19,829	1,459	0	366,608	
Total Utility			348,238	19,829	1,459	0	366,608	

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	337	0	0	0	337		1
M	1.000	2,979	109	0	0	3,088	175	2
M	1.250	60	0	0	0	60		3
M	1.500	203	103	0	0	306	78	4
M	2.000	92	15	0	0	107	21	5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
M	6.000	5	0	0	0	5		8
M	8.000	2	0	0	0	2		9
M	10.000	1	0	0	0	1		10
Total Utility		3,682	227	0	0	3,909	274	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,643	289	19	0	3,913	0	1
1.000	45	0	0	0	45	1	2
1.500	165	11	0	0	176	3	3
2.000	21	3	0	0	24	4	4
3.000	4	0	0	0	4	2	5
4.000	3	0	0	0	3	2	6
Total:	3,881	303	19	0	4,165	12	

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	3,532	276	0	3	0	102	3,913	1
1.000	4	38	0	2	0	1	45	2
1.500	0	170	0	3	0	3	176	3
2.000	0	21	0	0	1	2	24	4
3.000	0	3	0	0	0	1	4	5
4.000	0	2	0	1	0	0	3	6
Total:	3,536	510	0	9	1	109	4,165	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	697	41	12		726	2
Total Fire Hydrants	697	41	12	0	726	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	741
Number of distribution system valves end of year:	1,271
Number of distribution valves operated during year:	304

WATER OPERATING SECTION FOOTNOTES

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

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

Account 474 - Return on net investment in meters charged to sewer of \$11,126 is the sewer utilities payment to the Water Utility based on the value of the meters times the authorized rate of return. The sewers portion is 50% of the total caculated.

Water Operation & Maintenance Expenses (Page W-05)

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

Accnt 600 & 640 - Labor expenses were properly reported to account 640 in 2004.

Accnt 624 - Additional expenses incurred in 2003 to repair pump motor on Well #2 (\$5,944) and pump motor on Well #4 (\$6,915).

Accnt 923 - Mones recieved from the Town of Ledgeview (\$2,533) for the amount of the Village of Bellevue staff time spent on setting up special assessments in the Bowler Creek North Subdivision. THE Village also spent less on mapping services to Foth and VanDyke in 2004. The Village staff is trying to create maps with the GIS system, therefore less time is required of Foth and VanDyke. (\$2,145 was spent in 2003 on GIS mapping)

Accnt 930 - The Village did not pay membership dues to the Central Brown County Water Authority in 2004. The amount the Village paid in 2003 was \$60,775.

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village Board approved a PILOT from the Water Utility of \$109,000.

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.

Main additions were finance both with developer contributions and long term debt for the municipal portion. None of the additions were assessed

Water Services (Page W-18)

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

Services were financed both by developer contributions and long term debt for the municipal portion.

Meters (Page W-19)

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

Program for replacing meters 1" or smaller is set at 20 years. All meters 1" or smaller will be replaced within 20 years of installation.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Less than 50% of the valves were operated due to a lack of man hours and time in 2004. The utility expects to meet this requirement in 2005.
