



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

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 ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: ACCOUNTANT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800 EXT 112

Fax Number: (920) 448 - 2850

E-mail Address: julie@villageofallouez.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: PATRICIA O'NEILL

Title: VILLAGE PRESIDENT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

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: SCHENCK BUSINESS SOLUTIONS

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: www.schencksolutions.com

Date of most recent audit report: 3/31/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: THOMAS C. MEIER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE

GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: ALLOUEZ @ NET NET.NET

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MS PATRICIA O'NEILL, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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)	1,460,626	1,263,127	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	758,438	855,509	2
Depreciation Expense (403)	192,901	136,574	3
Amortization Expense (404-407)	11,600	11,600	4
Taxes (408)	153,014	146,515	5
Total Operating Expenses	1,115,953	1,150,198	
Net Operating Income	344,673	112,929	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	344,673	112,929	
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)	36,832	2,369	10
Miscellaneous Nonoperating Income (421)	28,700	1,800,776	11
Total Other Income	65,532	1,803,145	
Total Income	410,205	1,916,074	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,296)	0	12
Other Income Deductions (426)	33,712	19,233	13
Total Miscellaneous Income Deductions	21,416	19,233	
Income Before Interest Charges	388,789	1,896,841	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,071	2,150	15
Amortization of Premium on Debt--Cr. (429)	2,816	0	16
Interest on Debt to Municipality (430)	131,553	71,174	17
Other Interest Expense (431)	10,013	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	141,821	73,324	
Net Income	246,968	1,823,517	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,557,652	2,734,135	20
Balance Transferred from Income (433)	246,968	1,823,517	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2,659	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)	4,801,961	4,557,652	

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	1,460,626		1,460,626	1
Total (Acct. 400):	1,460,626	0	1,460,626	
Operation and Maintenance Expense (401-402):				
Derived	758,438		758,438	2
Total (Acct. 401-402):	758,438	0	758,438	
Depreciation Expense (403):				
Derived	192,901		192,901	3
Total (Acct. 403):	192,901	0	192,901	
Amortization Expense (404-407):				
Derived	11,600		11,600	4
Total (Acct. 404-407):	11,600	0	11,600	
Taxes (408):				
Derived	153,014		153,014	5
Total (Acct. 408):	153,014	0	153,014	
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:	344,673	0	344,673	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	36,832	0	36,832 11
Total (Acct. 419):	36,832	0	36,832
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	28,700	28,700 12
NONE	0	0	0 13
Total (Acct. 421):	0	28,700	28,700
TOTAL OTHER INCOME:	36,832	28,700	65,532
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,296)	[REDACTED]	(12,296) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,296)	0	(12,296)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	33,712	33,712 16
NONE	0	0	0 17
Total (Acct. 426):	0	33,712	33,712
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,296)	33,712	21,416
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	3,071	[REDACTED]	3,071 19
Total (Acct. 428):	3,071	0	3,071
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM ON DEBT	2,816	[REDACTED]	2,816 20
Total (Acct. 429):	2,816	0	2,816
Interest on Debt to Municipality (430):			
Derived	131,553	[REDACTED]	131,553 21
Total (Acct. 430):	131,553	0	131,553

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	10,013		10,013 22
Total (Acct. 431):	10,013	0	10,013
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	141,821	0	141,821
NET INCOME:	251,980	(5,012)	246,968
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,776,109	1,781,543	4,557,652 24
Total (Acct. 216):	2,776,109	1,781,543	4,557,652
Balance Transferred from Income (433):			
Derived	251,980	(5,012)	246,968 25
Total (Acct. 433):	251,980	(5,012)	246,968
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NOTE ANTICIPATION NOTES ISSUANCE COSTS	2,659	0	2,659 27
Total (Acct. 435)--Debit:	2,659	0	2,659
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):	3,025,430	1,776,531	4,801,961

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	1,460,626	0	0	0	1,460,626	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,460,626	0	0	0	1,460,626	

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	230,334	32,277	262,611	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	19,440	3,312	22,752	7
Water utility plant accounts	3,486	645	4,131	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	36,234	(36,234)	0	18
All other accounts			0	19
Total Payroll	289,494	0	289,494	

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	6.6	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)	8,855,737	8,690,658	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,398,616	2,423,246	2
Net Utility Plant	6,457,121	6,267,412	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,457,121	6,267,412	
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)	0	0	8
Special Funds (125-128)	332,590	328,527	9
Total Other Property and Investments	332,590	328,527	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	3,905,936		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	91,865	108,039	15
Other Accounts Receivable (143)	211,578	155,033	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	18,359	19,450	18
Materials and Supplies (151-163)	45,813	40,524	19
Prepayments (165)	7,267	7,769	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,281,018	331,015	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	56,803	10,750	24
Other Deferred Debits (182-186)	11,600	23,200	25
Total Deferred Debits	68,403	33,950	
Total Assets and Other Debits	11,139,132	6,960,904	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,801,961	4,557,652	28
Total Proprietary Capital	4,831,287	4,586,978	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	5,337,865	1,656,879	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,337,865	1,656,879	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	54,004	89,664	33
Payables to Municipality (233)	322,483	486,134	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	137,941	132,784	36
Interest Accrued (237)	72,997	6,881	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	589,009	717,047	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	147,348	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	233,623	0	44
Total Deferred Credits	380,971	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	11,139,132	6,960,904	

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	8,690,658	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)	6,788,395	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,057,626	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)	9,716				9
Total Utility Plant	8,855,737	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)	2,113,497	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	285,119	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	2,398,616	0	0	0	
Net Utility Plant	6,457,121	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)	2,168,487				2,168,487	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	192,901				192,901	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,517				22,517	6
Accruals charged other						7
accounts (specify):						8
Deprec on computers charged sewer	5,685				5,685	9
Salvage	433				433	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	221,536	0	0	0	221,536	16
Debits during year						17
Book cost of plant retired	30,607				30,607	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	245,919				245,919	
					0	
					0	23
					0	24
Total debits	276,526	0	0	0	276,526	25
Balance end of year (111.1)	2,113,497	0	0	0	2,113,497	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)	254,759				254,759	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,712				33,712	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	314				314	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,026	0	0	0	34,026	16
Debits during year						17
Book cost of plant retired	3,666				3,666	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	3,666	0	0	0	3,666	25
Balance end of year (111.1)	285,119	0	0	0	285,119	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	45,813	40,524	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	45,813	40,524	

**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)				
GENERAL OBLIGATION REFUNDING BOND 08/04	921	428	48,203	1
Promisory Note 7/98	2,150	428	8,600	2
Total			56,803	
Unamortized premium on debt (251)				
GENERAL OBLIGATION REFUNDING BOND 08/04	2,816	429	147,348	3
Total			147,348	

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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</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)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 0

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)	
Advances (223)					
GENERAL OBLIGATION REFUNDING BONDS	08/15/2004	04/01/2024	3.44%	3,910,000	1
Promisory Note	07/01/1998	06/01/2008	4.33%	1,320,000	2
GENERAL OBLIGATION REFUNDING BONDS	04/01/2002	04/01/2005	2.75%	107,865	3
Total for Account 223				5,337,865	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	132,784	1
Accruals:		
Charged water department expense	153,014	2
Charged electric department expense		3
Charged sewer department expense	6,477	4
Other (explain):		
NONE		5
Total Accruals and other credits	159,491	
Taxes paid during year:		
County, state and local taxes	132,784	6
Social Security taxes	20,161	7
PSC Remainder Assessment	1,389	8
Other (explain):		
NONE		9
Total payments and other debits	154,334	
Balance end of year	137,941	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Promisory Note 7/1/1998	5,260	59,933	60,388	4,805	3
GENERAL OBLIGATION REFUNDING BONDS 08/15/2004		67,289	0	67,289	4
GENERAL OBLIGATION REFUNDING BONDS 4/1/2002	1,621	4,331	5,049	903	5
Subtotal	6,881	131,553	65,437	72,997	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NOTE ANTICIPATION NOTES 07/30/2004	0	10,013	10,013	0	7
Subtotal	0	10,013	10,013	0	
Total	6,881	141,566	75,450	72,997	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	332,590	4
Total (Acct. 126):	332,590	
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	91,865	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	91,865	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	148,015	13
Merchandising, jobbing and contract work		14
Other (specify):		
STORM WATER UTILITY	63,280	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
MISCELLANEOUS WATER SERVICE CHARGES	283	16
Total (Acct. 143):	211,578	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON THE TAX ROLL	18,359	17
Total (Acct. 145):	18,359	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	7,267	18
Total (Acct. 165):	7,267	
Extraordinary Property Losses (182):		
LOSS ON RETIREMENT OF ELECTRIC PUMP EQUIP & TELEMETRY SYSTEM	11,600	19
Total (Acct. 182):	11,600	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER (NON-REGULATED) ACCOUNTS RECEIVABLE	148,015	24
STORM WATER UTILITY ACCOUNTS RECEIVABLE	63,280	25
ADVANCE FROM MUNICIPALITY TO COVER CASH DEFICIT	111,188	26
Total (Acct. 233):	322,483	
Other Deferred Credits (253):		
Regulatory Liability	233,623	27
NONE		28
Total (Acct. 253):	233,623	

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)	6,723,230	0	0	0	6,723,230	1
Materials and Supplies	43,168	0	0	0	43,168	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,140,992	0	0	0	2,140,992	4
Customer Advances for Construction					0	5
Regulatory Liability	116,811	0	0	0	116,811	6
NONE					0	7
Average Net Rate Base	4,508,595	0	0	0	4,508,595	
Net Operating Income	344,673	0	0	0	344,673	8
Net Operating Income as a percent of						
Average Net Rate Base	7.64%	N/A	N/A	N/A	7.64%	

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	245,919	0	0	0	245,919	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	12,296				12,296	4
Other (specify): NONE					0	5
Balance End of Year	233,623	0	0	0	233,623	

FINANCIAL SECTION FOOTNOTES

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

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

Note anticipation notes in the amount of \$4,005,000 were issued on 07/30/04. The notes were paid off on 09/15/04 using the \$3,910,000 general obligation refunding bonds dated 08/15/04. Interest costs in the amount of \$10,013 were accrued and paid on the note anticipation notes for the period outstanding from 07/30/04 to 09/15/04.

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

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

Account #182 - Loss on retirement of electric pumping equipment and telemetry system per PSC authorization dated 03/05/02.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 - Sewer (non-regulated) in the amount of \$148,015 is offset by the same amount in account #233, payables to municipality - sewer (non-regulated) accounts receivable. This amount represents the sewer customer accounts receivable balance on the utility billing system as of 12/31/04.

Account #143 - Storm water utility in the amount of \$63,280 is offset by the same amount in account #233, payables to municipality - storm water utility accounts receivable. This amount represents the storm water customer accounts receivable balance on the utility billing system as of 12/31/04.

Account #145 - Done - See particulars, column (a).

Account #233 - Sewer (non-regulated) accounts receivable in the amount of \$148,015 is the offset to the same amount in account #143, other accounts receivable - sewer (non-regulated).

Account #233 - Storm water utility accounts receivable in the amount of \$63,280 is the offset to the same amount in account #143, other accounts receivable - storm water utility.

Account #233 - \$111,188 - Done - See particulars, col (a).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,389,314	1,183,444	1
Total Sales of Water	1,389,314	1,183,444	
Other Operating Revenues			
Forfeited Discounts (470)	6,772	6,969	2
Miscellaneous Service Revenues (471)	2,869	2,612	3
Rents from Water Property (472)	47,853	46,443	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,818	23,659	6
Total Other Operating Revenues	71,312	79,683	
Total Operating Revenues	1,460,626	1,263,127	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	18,008	100,315	7
Pumping Expenses (620-633)	228,539	224,368	8
Water Treatment Expenses (640-652)	27,053	27,407	9
Transmission and Distribution Expenses (660-678)	269,655	267,289	10
Customer Accounts Expenses (901-905)	34,619	40,866	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	180,564	195,264	13
Total Operation and Maintenance Expenses	758,438	855,509	
Other Operating Expenses			
Depreciation Expense (403)	192,901	136,574	14
Amortization Expense (404-407)	11,600	11,600	15
Taxes (408)	153,014	146,515	16
Total Other Operating Expenses	357,515	294,689	
Total Operating Expenses	1,115,953	1,150,198	
NET OPERATING INCOME	344,673	112,929	

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	5,196	334,476	843,494	4
Commercial	231	71,676	131,253	5
Industrial				6
Total Metered Sales to General Customers (461)	5,427	406,152	974,747	
Private Fire Protection Service (462)	26		9,926	7
Public Fire Protection Service (463)	1		298,348	8
Other Sales to Public Authorities (464)	22	67,165	106,293	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,476	473,317	1,389,314	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	298,348	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)	298,348	
Forfeited Discounts (470):		
Customer late payment charges	6,772	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,772	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	2,869	7
Total Miscellaneous Service Revenues (471)	2,869	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUND SPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	47,853	8
Total Rents from Water Property (472)	47,853	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,818	10
Other (specify): NONE		11
Total Other Water Revenues (474)	13,818	

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	1
Operation Labor and Expenses (601)	8,450	7,853	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	283	82,961	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	825	1,701	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	8,450	7,800	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	18,008	100,315	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	641	1,586	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	157,146	149,205	17
Pumping Labor and Expenses (624)	4,903	11,141	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	40,386	42,496	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	6,879	8,836	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	18,584	11,104	25
Total Pumping Expenses	228,539	224,368	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	14,791	12,854	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)	11,706	13,340	28
Miscellaneous Expenses (643)	556	1,213	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	27,053	27,407	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	33,340	30,804	36
Meter Expenses (663)	1,145	1,479	37
Customer Installations Expenses (664)	25,411	22,168	38
Miscellaneous Expenses (665)	8,987	4,951	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		450	42
Maintenance of Distribution Reservoirs and Standpipes (672)	829	3,377	43
Maintenance of Transmission and Distribution Mains (673)	127,123	133,080	44
Maintenance of Fire Mains (674)		337	45
Maintenance of Services (675)	42,119	44,545	46
Maintenance of Meters (676)	9,106	5,731	47
Maintenance of Hydrants (677)	17,830	12,983	48
Maintenance of Miscellaneous Plant (678)	3,765	7,384	49
Total Transmission and Distribution Expenses	269,655	267,289	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	10,020	9,371	51
Customer Records and Collection Expenses (903)	24,599	21,287	52
Uncollectible Accounts (904)		10,208	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)		0	54
Total Customer Accounts Expenses	34,619	40,866	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	49,692	45,084	56
Office Supplies and Expenses (921)	3,284	4,413	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	24,462	55,297	59
Property Insurance (924)	10,805	8,712	60
Injuries and Damages (925)	8,091	7,593	61
Employee Pensions and Benefits (926)	64,022	64,197	62
Regulatory Commission Expenses (928)	9,995	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	7,017	6,408	65
Rents (931)	1,675	2,500	66
Maintenance of General Plant (932)	1,521	1,060	67
Total Administrative and General Expenses	180,564	195,264	
Total Operation and Maintenance Expenses	758,438	855,509	

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		137,941	132,784	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,477	6,499	2
Net property tax equivalent		131,464	126,285	
Social Security		20,161	18,828	3
PSC Remainder Assessment		1,389	1,402	4
Other (specify): NONE			0	5
Total tax expense		153,014	146,515	

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		0.235550				3
County tax rate	mills		5.311161				4
Local tax rate	mills		7.064557				5
School tax rate	mills		10.945970				6
Voc. school tax rate	mills		1.801093				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.358331				10
Less: state credit	mills		1.542406				11
Net tax rate	mills		23.815925				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.064557				14
Combined School Tax Rate	mills		12.747063				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.811620				17
Total Tax Rate	mills		25.358331				18
Ratio of Local and School Tax to Total	dec.		0.781267				19
Total tax net of state credit	mills		23.815925				20
Net Local and School Tax Rate	mills		18.606590				21
Utility Plant, Jan. 1	\$	8,690,658	8,690,658				22
Materials & Supplies	\$	40,524	40,524				23
Subtotal	\$	8,731,182	8,731,182				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,731,182	8,731,182				26
Assessment Ratio	dec.		0.849087				27
Assessed Value	\$	7,413,533	7,413,533				28
Net Local & School Rate	mills		18.606590				29
Tax Equiv. Computed for Current Year	\$	137,941	137,941				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	137,941					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)	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)	29,618		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)	329,707		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	359,325	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	827,210	17,283	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
Total Pumping Plant	1,419,214	17,283	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	27,402		23
Total Water Treatment Plant	27,402	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,618	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)			329,707	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	359,325	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	21,579		822,914	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,682	20
Total Pumping Plant	21,579	0	1,414,918	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	786		26,616	23
Total Water Treatment Plant	786	0	26,616	

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)	4,681		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	515,925		26
Transmission and Distribution Mains (343)	2,356,166	99,107	27
Fire Mains (344)	0		28
Services (345)	527,767	26,784	29
Meters (346)	819,903	187	30
Hydrants (348)	246,991	3,519	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,471,433	129,597	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	9,810		35
Computer Equipment (391.1)	41,662	1,839	36
Transportation Equipment (392)	112,670		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,006	879	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,301	8,701	41
Communication Equipment (397)	69,438	2,304	42
SCADA Equipment (397.1)	36,516	333	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	380,692	14,056	
Total utility plant in service directly assignable	6,658,066	160,936	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,658,066	160,936	

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)			4,681 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			515,925 26
Transmission and Distribution Mains (343)	4,107		2,451,166 27
Fire Mains (344)			0 28
Services (345)	916		553,635 29
Meters (346)	2,385		817,705 30
Hydrants (348)	40		250,470 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,448	0	4,593,582
GENERAL PLANT			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			71,536 34
Office Furniture and Equipment (391)			9,810 35
Computer Equipment (391.1)			43,501 36
Transportation Equipment (392)			112,670 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	794		17,091 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			30,002 41
Communication Equipment (397)			71,742 42
SCADA Equipment (397.1)			36,849 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	794	0	393,954
Total utility plant in service directly assignable	30,607	0	6,788,395
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	30,607	0	6,788,395

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	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 \$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)	1,533,524		27
Fire Mains (344)	0		28
Services (345)	344,295	28,700	29
Meters (346)	0		30
Hydrants (348)	154,773		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,032,592	28,700	
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	2,032,592	28,700	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,032,592	28,700	

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)	2,974		1,530,550 27
Fire Mains (344)			0 28
Services (345)	663		372,332 29
Meters (346)			0 30
Hydrants (348)	29		154,744 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,666	0	2,057,626
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	3,666	0	2,057,626
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,666	0	2,057,626

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)	168,898	2.09%	9,561	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	168,898		9,561	
PUMPING PLANT				
Structures and Improvements (321)	365,075	3.20%	17,386	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	227,134	4.40%	36,303	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	30,457	4.04%	2,142	15
Total Pumping Plant	622,666		55,831	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	12,574	6.00%	1,621	17
Total Water Treatment Plant	12,574		1,621	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	329,476	2.20%	11,350	19
Transmission and Distribution Mains (343)	262,236	1.30%	31,248	20
Fire Mains (344)	0			21
Services (345)	269,257	2.90%	15,680	22
Meters (346)	244,757	5.50%	45,034	23
Hydrants (348)	72,731	2.20%	5,472	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					178,459	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	178,459	
321					382,461	8
322					0	9
323					0	10
324					0	11
325	21,579				241,858	12
326					0	13
327					0	14
328					32,599	15
	21,579	0	0	0	656,918	
331					0	16
332	786				13,409	17
	786	0	0	0	13,409	
341					0	18
342					340,826	19
343	4,107		433	(108,742)	181,068	20
344					0	21
345	916			(109,081)	174,940	22
346	2,385				287,406	23
348	40			(28,096)	50,067	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	1,178,457		108,784	
GENERAL PLANT				
Structures and Improvements (390)	61,213	2.90%	2,075	26
Office Furniture and Equipment (391)	9,810	5.80%	0	27
Computer Equipment (391.1)	10,316	26.70%	11,369	28
Transportation Equipment (392)	70,178	13.30%	14,985	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	7,872	5.80%	989	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	18,694	7.50%	1,924	33
Communication Equipment (397)	6,129	15.00%	10,589	34
SCADA Equipment (397.1)	1,680	9.20%	3,375	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	185,892		45,306	
Total accum. prov. directly assignable	2,168,487		221,103	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,168,487		221,103	

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
	7,448	0	433	(245,919)	1,034,307
390					63,288 26
391					9,810 27
391.1					21,685 28
392					85,163 29
393					0 30
394	794				8,067 31
395					0 32
396					20,618 33
397					16,718 34
397.1					5,055 35
398					0 36
399					0 37
	794	0	0	0	230,404
	30,607	0	433	(245,919)	2,113,497
					0 38
	30,607	0	433	(245,919)	2,113,497

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)	0			15
Total Pumping Plant	0		0	
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)	108,974	1.30%	19,916	20
Fire Mains (344)	0			21
Services (345)	114,032	2.90%	10,391	22
Meters (346)	0			23
Hydrants (348)	31,753	2.20%	3,405	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	2,974		314		126,230 20
344					0 21
345	663				123,760 22
346					0 23
348	29				35,129 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	254,759		33,712
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	254,759		33,712
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	254,759		33,712

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
	3,666	0	314	0	285,119
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
	3,666	0	314	0	285,119
					0 38
	3,666	0	314	0	285,119

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			41,180	41,180	1
February			36,800	36,800	2
March			38,890	38,890	3
April			37,905	37,905	4
May			44,079	44,079	5
June			44,635	44,635	6
July			51,386	51,386	7
August			49,979	49,979	8
September			45,722	45,722	9
October			40,410	40,410	10
November			37,452	37,452	11
December			39,632	39,632	12
Total annual pumpage	0	0	508,070	508,070	
Less: Water sold				473,317	13
Volume pumped but not sold				34,753	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				10,887	16
Volume related to equipment/system malfunction				11,720	17
Non-utility volume NOT included in water sales				326	18
Total volume not sold but accounted for				22,933	19
Volume pumped but unaccounted for				11,820	20
Percent of water lost				2%	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.)				2,362	23
Date of maximum: 7/26/2004					24
Cause of maximum:					25
Summer usage and construction					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,057	26
Date of minimum: 4/19/2004					27
Total KWH used for pumping for the year				2,145,049	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)	
535 GREENE AVE	1	750	12	0	No	1
2143 S WEBSTER AVE	2	933	12	1,080,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	1,872,000	Yes	4
2990 RIVERSIDE DR	5	820	17	1,152,000	Yes	5
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	6
717 KALB STREET	7	925	15	2,016,000	Yes	7

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	#1 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9 10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1993	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	575	600	21
Pump Motor or Standby Engine Mfr	US MOTORS	LEESON	US MOTORS	22 23
Year Installed	1967	2004	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	30	75	26

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	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1992	1998	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1954	1988	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1991	2002	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	1,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22 23
Year Installed	1965	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	200	60	26

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	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	2003	1988	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,400	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	2004	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1999	1996	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	150	26

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	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AMERICAN			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons (actual)	230,000	100,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons (actual)	250,000	250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons (actual)	250,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	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)?	Y	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	595	0	0	0	595	3	
M	D	4.000	3,219	0	0	0	3,219	4	
P	D	4.000	13	0	0	0	13	5	
A	D	6.000	11,768	0	0	0	11,768	6	
M	D	6.000	156,193	0	1,313	0	154,880	7	
P	D	6.000	34,624	152	15	0	34,761	8	
A	D	8.000	2,300	0	0	0	2,300	9	
M	D	8.000	9,591	0	0	0	9,591	10	
P	D	8.000	44,039	1,640	128	0	45,551	11	
A	D	10.000	15,536	0	0	0	15,536	12	
M	D	10.000	5,415	0	0	0	5,415	13	
P	D	10.000	13,540	710	0	0	14,250	14	
A	D	12.000	16,238	0	0	0	16,238	15	
M	D	12.000	2,476	0	0	0	2,476	16	
P	D	12.000	2,307	0	0	0	2,307	17	
A	D	14.000	8,380	0	0	0	8,380	18	
M	D	14.000	0	0	0	0	0	19	
P	D	14.000	25	0	0	0	25	20	
A	D	16.000	3,320	0	0	0	3,320	21	
M	D	16.000	5,297	0	0	0	5,297	22	
P	D	16.000	433	0	0	0	433	23	
Total Within Municipality			335,743	2,502	1,456	0	336,789		
Total Utility			335,743	2,502	1,456	0	336,789		

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	2,226	0	14	0	2,212	8	1
L	0.750	331	0	13	0	318	4	2
P	1.000	328	31	0	0	359	7	3
M	1.000	2,283	0	3	0	2,280	64	4
L	1.000	2	0	0	0	2		5
M	1.500	34	0	0	0	34	2	6
P	1.500	3	0	0	0	3		7
L	2.000	2	0	0	0	2		8
M	2.000	32	0	0	0	32		9
P	2.000	15	3	0	0	18		10
L	3.000	1	0	0	0	1		11
M	3.000	1	0	0	0	1		12
M	4.000	7	0	0	0	7		13
P	4.000	8	1	0	0	9		14
M	6.000	4	0	0	0	4		15
P	6.000	11	1	0	0	12		16
M	8.000	3	0	0	0	3		17
P	8.000	1	1	0	0	2		18
M	12.000	1	0	0	0	1		19
Total Utility		5,293	37	30	0	5,300	85	

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	0	0	0	0	0	0	1
0.750	5,925	0	8	(3)	5,914	0	2
1.000	94	0	2	8	100	0	3
1.500	47	0	0	0	47	18	4
2.000	41	0	0	0	41	4	5
3.000	16	0	0	0	16	6	6
6.000	3	0	0	0	3	3	7
Total:	6,126	0	10	5	6,121	31	

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	0	0	0	0	0	0	0	1
0.750	5,154	110	0	7	0	643	5,914	2
1.000	41	44	0	5	0	10	100	3
1.500	3	36	0	2	0	6	47	4
2.000	0	30	0	2	0	9	41	5
3.000	0	10	0	3	0	3	16	6
6.000	0	0	0	3	0	0	3	7
Total:	5,198	230	0	22	0	671	6,121	

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	605	1	1		605	2
Total Fire Hydrants	605	1	1	0	605	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	605
Number of distribution system valves end of year:	1,090
Number of distribution valves operated during year:	1,090

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.

Account #474 - Done - See particulars, column (a).

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 #603 - This account primarily included payments to the Central Brown County Water Authority for planning and development costs in obtaining a new water source. Central Brown County Authority expenses of \$82,717 in 2003 and \$0 in 2004. The Authority used BAN monies rather than charges/dues in 2004.

Account #904 - In 2003, this account was charged with various service billings which were determined to be uncollectible.

Account #923 - The difference is due primarily to administration wages/fringes charged to this account in 2003. Administrator wages/fringes of \$23,764 were charged to this account in 2003 and \$0 in 2004. Administrator wages/fringes of \$11,840 were charged to account #920 in 2004.

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Account #346 - Column (c) additions of \$187 consists of utility wages and fringes relating to the initial installation of meters which are not shown as additions in column (c) of the meters schedule on page W-23.

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

If Adjustments for any account are nonzero, please explain.

Account #343 - Column (i) adjustment of (\$108,742) is to transfer the estimated pre-2003 historical accumulated depreciation on contributed plant to the regulatory liability account.

Account #345 - Column (i) adjustment of (\$109,081) is to transfer the estimated pre-2003 historical accumulated depreciation on contributed plant to the regulatory liability account.

Account #348 - Column (i) adjustment of (\$28,096) is to transfer the estimated pre-2003 historical accumulated depreciation on contributed plant to the regulatory liability account.

WATER OPERATING SECTION FOOTNOTES

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.

Main additions were financed by utility operations.

Water Services (Page W-22)

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

Most service additions were financed by utility operations. Eight services were paid for by either property owners or contractors. Obtained costs of \$28,700 were recorded as additions for these services.

Meters (Page W-23)

Explain all reported adjustments.

Column (e) adjustments are for corrections to previously recorded meter counts for both inventory and property record corrections.

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

The water utility is following the Wisconsin Administrative Code requirement that meters 1" or smaller be replaced every 20 years. As of 12/31/04, the number of meters 1" or smaller was 6,014. For the period 1988 - 2004 (17 years), 6,488 meters 1" and smaller have been retired and 6,118 meters have been added.

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
