



3014 (02-02-05)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

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: LAKELAND SANITARY DISTRICT #1

Utility Address: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

When was utility organized? 10/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:

8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address: sandist@nnex.net

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

Name: JESSICA VOLLMERT, CPA

Title: SENIOR

Office Address: SCHENCK BUSINESS SOLUTIONS

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: vollmertj@schencksolutions.com

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

Name: JAMES BRAUN

Title: PRESIDENT OF BOARD OF COMMISSIONERS

Office Address:

8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

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: JEFFREY COHEN, CPA

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohenj@schencksolutions.com

Date of most recent audit report: 2/17/2004

Period covered by most recent audit: DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address: sandist@nnex.net

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

- JIM V BRAUN, PRESIDENT
- RICHARD HANDRICK, SECRETARY
- THOMAS WIPPERFURTH, TREASURER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	332,153	333,647	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	216,668	236,467	2
Depreciation Expense (403)	44,802	46,630	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,491	7,427	5
Total Operating Expenses	268,961	290,524	
Net Operating Income	63,192	43,123	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,192	43,123	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	20,311	135,706	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,322	44,512	10
Miscellaneous Nonoperating Income (421)	118,763	3,292,449	11
Total Other Income	177,396	3,472,667	
Total Income	240,588	3,515,790	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,341,649)	0	12
Other Income Deductions (426)	22,940	18,277	13
Total Miscellaneous Income Deductions	(1,318,709)	18,277	
Income Before Interest Charges	1,559,297	3,497,513	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	86,940	103,093	14
Amortization of Debt Discount and Expense (428)	12,748	15,074	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	99,688	118,167	
Net Income	1,459,609	3,379,346	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,069,457	774,578	20
Balance Transferred from Income (433)	1,459,609	3,379,346	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	84,467	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)	5,529,066	4,069,457	

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	332,153		332,153	1
Total (Acct. 400):	332,153	0	332,153	
Operation and Maintenance Expense (401-402):				
Derived	216,668		216,668	2
Total (Acct. 401-402):	216,668	0	216,668	
Depreciation Expense (403):				
Derived	44,802		44,802	3
Total (Acct. 403):	44,802	0	44,802	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	7,491		7,491	5
Total (Acct. 408):	7,491	0	7,491	
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:	63,192	0	63,192	
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):				
NON-REGULATED SEWER	20,311		20,311	9
Total (Acct. 417):	20,311	0	20,311	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
BANK AND LGIP INTEREST	8,881	0	8,881	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as 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):			
SPECIAL ASSESSMENT INTEREST	29,441	0	29,441 12
Total (Acct. 419):	38,322	0	38,322
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	73,352	73,352 13
MISC NON OP	445	0	445 14
CONTRIBUTED PLANT - NON-REGULATED SEWER	0	44,966	44,966 15
Total (Acct. 421):	445	118,318	118,763
TOTAL OTHER INCOME:	59,078	118,318	177,396

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(19,279)	██████████	(19,279) 16
AMORTIZATION OF THE CONTRIBUTED PLANT - NON-RE	0	(1,322,370)	(1,322,370) 17
Total (Acct. 425):	(19,279)	(1,322,370)	(1,341,649)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	22,940	22,940 18
NONE	0	0	0 19
Total (Acct. 426):	0	22,940	22,940
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,279)	(1,299,430)	(1,318,709)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	86,940	██████████	86,940 20
Total (Acct. 427):	86,940	0	86,940
Amortization of Debt Discount and Expense (428):			
GO 12-98 ISSUE	12,748	██████████	12,748 21
Total (Acct. 428):	12,748	0	12,748
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
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 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	99,688	0	99,688
NET INCOME:	41,861	1,417,748	1,459,609
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	795,340	3,274,117	4,069,457 26
Total (Acct. 216):	795,340	3,274,117	4,069,457
Balance Transferred from Income (433):			
Derived	41,861	1,417,748	1,459,609 27
Total (Acct. 433):	41,861	1,417,748	1,459,609
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	837,201	4,691,865	5,529,066

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	332,153	0	0	0	332,153	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	332,153	0	0	0	332,153	

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	92,747		92,747	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	167,415		167,415	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	260,162	0	260,162	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.4	1
Electric		2
Gas		3
Sewer	0.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,030,116	3,908,919	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	947,356	1,270,688	2
Net Utility Plant	3,082,760	2,638,231	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,861,793	9,462,736	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,424,410	5,468,930	4
Net Nonutility Property	5,437,383	3,993,806	
Investment in Municipality (123)	0	0	5
Other Investments (124)	396,347	502,093	6
Special Funds (125)	822,428	998,514	7
Total Other Property and Investments	6,656,158	5,494,413	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	613,443	656,924	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	43,004	48,710	11
Other Accounts Receivable (143)	163,267	144,510	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,707	13,496	14
Materials and Supplies (150)	16,681	17,933	15
Prepayments (165)	11,829	14,126	16
Other Current and Accrued Assets (170)	29,441	34,712	17
Total Current and Accrued Assets	883,372	930,411	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,990	63,737	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	84,440	119,406	20
Total Deferred Debits	135,430	183,143	
Total Assets and Other Debits	10,757,720	9,246,198	

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)	2,990,202	2,785,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,529,066	4,069,457	23
Total Proprietary Capital	8,519,268	6,854,659	
LONG-TERM DEBT			
Bonds (221)	1,801,000	2,172,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,801,000	2,172,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,975	111,264	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	25,481	30,729	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,456	141,993	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	8,700	77,546	35
Other Deferred Credits (253)	366,296	0	36
Total Deferred Credits	374,996	77,546	
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	10,757,720	9,246,198	

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	3,908,919	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)	2,109,972	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,877,636	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)	42,508				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	0				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,030,116	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)	520,564	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	426,792	0	0	0	13
Total Accumulated Provision	947,356	0	0	0	
Net Utility Plant	3,082,760	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)	866,836				866,836	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,802				44,802	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,533				3,533	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	175				175	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	48,510	0	0	0	48,510	16
Debits during year						17
Book cost of plant retired	9,207				9,207	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	385,575				385,575	21
					0	22
					0	23
					0	24
Total debits	394,782	0	0	0	394,782	25
Balance end of year (110.1)	520,564	0	0	0	520,564	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)	403,852				403,852	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,940				22,940	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	22,940	0	0	0	22,940	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	426,792	0	0	0	426,792	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	6,266,681	682,609	328,518	6,620,772	1
Other (specify):					
NONREGULATED SEWER PLANT - CONTRIB	3,196,055	44,966		3,241,021	2
Total Nonutility Property (121)	9,462,736	727,575	328,518	9,861,793	
Less accum. prov. depr. & amort. (122)	5,468,930	280,123	1,324,643	4,424,410	3
Net Nonutility Property	3,993,806	447,452	(996,125)	5,437,383	

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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	11,979	12,781 2
Sewer utility	4,702	5,152 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	16,681	17,933

**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)				
GO 12-98 ISSUE	12,748	428	50,990	1
NONE				2
Total			50,990	
Unamortized premium on debt (251)				
NONE				3
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	2,785,202	1
Changes during year (explain):		
TAX LEVY	205,000	2
Balance end of year	<u>2,990,202</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)	
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	150,000	1
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	1,240,000	2
GO NOTES 3-01	03/05/2001	09/01/2010	5.40%	96,000	3
GO BONDS 8-02	08/15/2002	09/01/2007	3.94%	315,000	4
Total Bonds (Account 221):				1,801,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,491	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>7,491</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,110	7
PSC Remainder Assessment	381	8
Other (explain):		
NONE		9
Total payments and other debits	<u>7,491</u>	
Balance end of year	<u><u>0</u></u>	

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
GO BONDS 3-01	2,016	5,760	6,048	1,728	2
GO REFUNDING NOTES 8-15	5,466	15,100	16,400	4,166	3
GO BONDS 7-94	4,130	11,460	12,390	3,200	4
GO NOTES 12-98	19,117	54,620	57,350	16,387	5
Subtotal	30,729	86,940	92,188	25,481	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	30,729	86,940	92,188	25,481	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	396,347	2
Total (Acct. 124):	396,347	
Special Funds (125):		
JOINT UTILITY SINKING FUND	377,032	3
EQUIPMENT REPLCEMNT FUND	402,283	4
VEHICLE FUND	43,113	5
Total (Acct. 125):	822,428	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,004	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	43,004	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	152,470	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - SEPTIC PUMPING	5,264	13
DUE FROM GOVERNMENT - OVERPAYMENT OF TAXES	5,533	14
Total (Acct. 143):	163,267	
Receivables from Municipality (145):		
RECEIVABLE FROM TOWNS - DELINQUENT SERVICE CHARGES ON TAX ROLL	5,707	15
Total (Acct. 145):	5,707	
Prepayments (165):		
PREPAID INSURANCE	11,829	16
Total (Acct. 165):	11,829	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED PROJECT COSTS	84,440	18
Total (Acct. 183):	84,440	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	366,296	20
NONE		21
Total (Acct. 253):	366,296	

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)	2,069,769	0	0	0	2,069,769	1
Materials and Supplies	12,380	0	0	0	12,380	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	693,700	0	0	0	693,700	4
Customer Advances for Construction	8,700				8,700	5
Regulatory Liability	183,148	0	0	0	183,148	6
NONE					0	7
Average Net Rate Base	1,196,601	0	0	0	1,196,601	
Net Operating Income	63,192	0	0	0	63,192	8
Net Operating Income as a percent of						
Average Net Rate Base	5.28%	N/A	N/A	N/A	5.28%	

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	385,575	0	0	0	385,575	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	19,279				19,279	4
Other (specify):						
NONE					0	5
Balance End of Year	366,296	0	0	0	366,296	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

(Account 425) - this line is writing off contributed plant - non-regulated sewer, which we added last year

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

The large deduction in accumulated depreciation (account 122) to adjust for prior years entry for Contributed capital for the non-regulated sewer

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Other Deferrrd Debits (183) - Deferred Project Costs: Walmart Extnesion - 7,627, WTR Planning - 6,670, Well Search - 46,388, Services - 1,564, CCRoad W/M Rep - 4,140, WWPlaning - 18,051. Per PSC authorization, these costs will be capitalized upon project completion

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) - Due from government - overpayment of taxes is an amount they overpaid on their payroll taxes and received back a refund early 2005.

Account (143) - Sewer (non-regulated) - this is the amount of customer accounts receivable for the non-regulated sewer

Account (145) Receivable from Towns - Delinquent Service Charges on Tax Roll

Account (143) - Other Accounts Receivable - Septic Pumping

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	325,899	327,260	1
Total Sales of Water	325,899	327,260	
Other Operating Revenues			
Forfeited Discounts (470)	516	1,016	2
Miscellaneous Service Revenues (471)	1,718	1,464	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,020	3,907	6
Total Other Operating Revenues	6,254	6,387	
Total Operating Revenues	332,153	333,647	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	25,141	24,659	7
Pumping Expenses (620-625)	30,027	27,319	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	43,805	59,690	10
Customer Accounts Expenses (901-904)	35,134	33,242	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	82,561	91,557	13
Total Operation and Maintenance Expenses	216,668	236,467	
Other Operating Expenses			
Depreciation Expense (403)	44,802	46,630	14
Amortization Expense (404-407)		0	15
Taxes (408)	7,491	7,427	16
Total Other Operating Expenses	52,293	54,057	
Total Operating Expenses	268,961	290,524	
NET OPERATING INCOME	63,192	43,123	

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	0	0		1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	602	19,738	59,248	4
Commercial	406	69,010	122,251	5
Industrial				6
Total Metered Sales to General Customers (461)	1,008	88,748	181,499	
Private Fire Protection Service (462)	14		6,006	7
Public Fire Protection Service (463)	3		95,280	8
Other Sales to Public Authorities (464)	57	30,877	43,114	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,082	119,625	325,899	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	95,280	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)	95,280	
Forfeited Discounts (470):		
Customer late payment charges	516	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	516	
Miscellaneous Service Revenues (471):		
RECONNECT FEES	1,718	7
Total Miscellaneous Service Revenues (471)	1,718	
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	4,020	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,020	

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)	22,870	21,418	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	416	215	3
Maintenance of Water Source Plant (605)	1,855	3,026	4
Total Source of Supply Expenses	25,141	24,659	
PUMPING EXPENSES			
Operation Labor (620)	5,110	4,786	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	20,454	18,711	7
Operation Supplies and Expenses (623)	2,501	2,238	8
Maintenance of Pumping Plant (625)	1,962	1,584	9
Total Pumping Expenses	30,027	27,319	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses		0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,603	9,928	14
Operation Supplies and Expenses (641)	5,215	5,912	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,444	27,523	16
Maintenance of Mains (651)	15,905	4,746	17
Maintenance of Services (652)	6,738	8,419	18
Maintenance of Meters (653)	1,954	2,765	19
Maintenance of Hydrants (654)	946	94	20
Maintenance of Other Plant (655)	0	303	21
Total Transmission and Distribution Expenses	43,805	59,690	

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)	11,751	10,996	22
Accounting and Collecting Labor (902)	21,140	19,628	23
Supplies and Expenses (903)	2,243	2,618	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	35,134	33,242	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,469	18,652	27
Office Supplies and Expenses (921)	4,915	5,839	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	2,439	1,664	30
Property Insurance (924)	11,244	10,347	31
Injuries and Damages (925)	2,107	4,135	32
Employee Pensions and Benefits (926)	34,189	42,927	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	2,164	2,322	35
Transportation Expenses (933)	5,502	4,806	36
Maintenance of General Plant (935)	532	865	37
Total Administrative and General Expenses	82,561	91,557	
Total Operation and Maintenance Expenses	216,668	236,467	

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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		7,110	7,050	3
PSC Remainder Assessment		381	377	4
Other (specify): NONE			0	5
Total tax expense		7,491	7,427	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,778	0	
PUMPING PLANT			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	113,885		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
Total Pumping Plant	135,979	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 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)			21,691 4
Structures and Improvements (311)			38,657 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			100,962 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			6,468 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	167,778
PUMPING PLANT			
Land and Land Rights (320)			2,277 12
Structures and Improvements (321)			10,119 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			113,885 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,698 20
Total Pumping Plant	0	0	135,979
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 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)	18,424		24
Structures and Improvements (341)	7,314		25
Distribution Reservoirs and Standpipes (342)	438,885	21,004	26
Transmission and Distribution Mains (343)	669,516	36,914	27
Fire Mains (344)	0		28
Services (345)	117,005	3,844	29
Meters (346)	137,617	8,793	30
Hydrants (348)	56,585	5,551	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,445,346	76,106	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	198,721		34
Office Furniture and Equipment (391)	16,295	2,207	35
Computer Equipment (391.1)	2,306	8,070	36
Transportation Equipment (392)	43,168		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,031	2,204	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,826		41
Communication Equipment (397)	1,267		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	850	1,025	44
Other Tangible Property (399)	0		45
Total General Plant	280,464	13,506	
Total utility plant in service directly assignable	2,029,567	89,612	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,029,567	89,612	

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)			18,424 24
Structures and Improvements (341)			7,314 25
Distribution Reservoirs and Standpipes (342)			459,889 26
Transmission and Distribution Mains (343)	2,152		704,278 27
Fire Mains (344)			0 28
Services (345)	1,539		119,310 29
Meters (346)	3,048		143,362 30
Hydrants (348)	750		61,386 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,489	0	1,513,963
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			198,721 34
Office Furniture and Equipment (391)	1,718		16,784 35
Computer Equipment (391.1)			10,376 36
Transportation Equipment (392)			43,168 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,235 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,826 41
Communication Equipment (397)			1,267 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,875 44
Other Tangible Property (399)			0 45
Total General Plant	1,718	0	292,252
Total utility plant in service directly assignable	9,207	0	2,109,972
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,207	0	2,109,972

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)	1,426,359	69,130	27
Fire Mains (344)	0		28
Services (345)	250,999	4,222	29
Meters (346)	0		30
Hydrants (348)	126,926		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,804,284	73,352	
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	1,804,284	73,352	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,804,284	73,352	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,495,489 27
Fire Mains (344)			0 28
Services (345)			255,221 29
Meters (346)			0 30
Hydrants (348)			126,926 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,877,636
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,877,636
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,877,636

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			11,445	11,445	1
February			12,110	12,110	2
March			11,260	11,260	3
April			10,310	10,310	4
May			13,410	13,410	5
June			15,485	15,485	6
July			20,040	20,040	7
August			17,290	17,290	8
September			14,970	14,970	9
October			12,860	12,860	10
November			9,395	9,395	11
December			10,330	10,330	12
Total annual pumpage	0	0	158,905	158,905	
Less: Water sold				119,625	13
Volume pumped but not sold				39,280	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				11,791	16
Volume related to equipment/system malfunction				1,720	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				13,511	19
Volume pumped but unaccounted for				25,769	20
Percent of water lost				16%	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.)				915	23
Date of maximum: 7/19/2004					24
Cause of maximum:					25
PEAK TIME FOR TOURISTS IN THE AREA					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				175	26
Date of minimum: 11/25/2004					27
Total KWH used for pumping for the year				194,645	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)	
325 MANITOWISH STREET	3	95	30	1,150,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	Yes	2

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	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1963	1983	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	60	75	12

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

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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1963	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	170	6
Total capacity in gallons (actual)	75,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	280	0	0	0	280	1
M	D	1.500	220	0	0	0	220	2
M	D	2.000	832	222	222	0	832	3
M	D	4.000	2,914	0	0	0	2,914	4
M	D	6.000	44,475	0	0	0	44,475	5
P	D	6.000	120	0	0	0	120	6
M	D	8.000	45,517	1,261	0	0	46,778	7
M	D	10.000	14,134	0	0	0	14,134	8
M	D	12.000	2,268	0	0	0	2,268	9
Total Within Municipality			110,760	1,483	222	0	112,021	
Total Utility			110,760	1,483	222	0	112,021	

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	654	3	3	0	654		1
M	1.000	198	4	0	0	202	4	2
M	1.500	54	0	0	0	54		3
M	2.000	39	1	1	0	39		4
M	3.000	2	0	0	0	2		5
M	4.000	5	1	0	0	6		6
M	6.000	12	0	0	0	12		7
M	8.000	1	0	0	0	1		8
Total Utility		965	9	4	0	970	4	

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	983	72	25	0	1,030	102	1
1.000	65	8	4	(3)	66	9	2
1.500	71	0	1	0	70	4	3
2.000	41	1	1	0	41	4	4
3.000	6	0	0	0	6	2	5
4.000	3	0	0	0	3	2	6
6.000	1	0	0	0	1	1	7
8.000	1	0	0	0	1	0	8
10.000	1	0	0	0	1	0	9
Total:	1,172	81	31	(3)	1,219	124	

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	660	309	0	29	0	32	1,030	1
1.000	1	59	0	3	0	3	66	2
1.500	0	59	0	8	1	2	70	3
2.000	0	22	0	16	2	1	41	4
3.000	0	2	0	3	1	0	6	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	661	452	0	62	6	38	1,219	

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	173	2	1		174	2
Total Fire Hydrants	173	2	1	0	174	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	174
Number of distribution system valves end of year:	265
Number of distribution valves operated during year:	173

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

- Account (650) Lower costs than 2003 because they painted the tower in 2003
 - Account (651) Higher than normal main costs were incurred in 2004 due to 2 very large main breaks late in the year
 - Account (926) went up because of higher health insurance costs
-

Water Mains (Page W-17)

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

The district paid fo 803' 8" w/mn to complete a loop in system. Developer paid for 458'8" w/mn to relay and extend w/mn. The district paid for replacement of 2" shallow line with a 2" deeper line.

Water Services (Page W-18)

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

1 - 1" and 1 - 8" paid for by developer, the rest were paid for by the utility

Meters (Page W-19)

Explain all reported adjustments.

The adjustment of (3) for 1" meters is to correct inventory

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 - all station meters are tested every two years

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	802,261	807,193	1
Total Sewage Operating Revenues	802,261	807,193	
Other Operating Revenues			
Forfeited Discounts (631)	1,994	3,092	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	233	337	6
Amortization of Construction Grants (636)	0	84,467	7
Total Other Operating Revenues	2,227	87,896	
Total Operating Revenues	804,488	895,089	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	195,236	193,734	8
Maintenance Expenses (831-834)	145,662	114,061	9
Customer Accounting & Collection Expenses (840-843)	27,758	25,721	10
Administrative and General Expenses (850-857)	119,073	136,061	11
Total Operation and Maintenance Expenses	487,729	469,577	
Other Operating Expenses			
Depreciation Expense (403)	283,656	278,432	12
Amortization Expense (404)		0	13
Taxes (408)	12,792	11,374	14
Total Other Operating Expenses	296,448	289,806	
Total Operating Expenses	784,177	759,383	
NET OPERATING INCOME	20,311	135,706	

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,994	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,994	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SLUDGE LOADING FEES	233	6
Total Miscellaneous Operating Revenues (635)	233	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	21,444	20,289	1
Power and Fuel for Pumping (821)	12,904	13,862	2
Power and Fuel for Aeration Equipment (822)	57,198	49,964	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)	27,459	22,061	5
Sludge Conditioning Chemicals (825)	43,237	56,185	6
Other Chemicals for Sewage Treatment (826)	0	109	7
Other Operating Supplies and Expenses (827)	24,366	22,348	8
Transportation Expenses (828)	8,628	8,916	9
Rents (829)		0	10
Total Operation Expenses	195,236	193,734	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	12,430	8,528	11
Maintenance of Collection System Pumping Equipment (832)	27,258	16,004	12
Maintenance of Treatment and Disposal Plant Equipment (833)	90,947	80,973	13
Maintenance of General Plant Structures and Equipment (834)	15,027	8,556	14
Total Maintenance Expenses	145,662	114,061	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	18,574	17,177	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	9,184	8,544	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	27,758	25,721	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	23,062	22,084	19
Office Supplies and Expenses (851)	6,096	7,500	20
Outside Services Employed (852)	2,439	1,805	21
Insurance Expense (853)	13,351	14,482	22
Employees Pensions and Benefits (854)	66,662	82,293	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	7,463	7,897	25
Rents (857)		0	26
Total Administrative and General Expenses	119,073	136,061	
Total Operation and Maintenance Expenses	487,729	469,577	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		12,792	11,374	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		12,792	11,374	

SEWER 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 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	8,464		5
Service Connections, Traps, and Accessories (312)	182,822		6
Collecting Mains and Accessories (313)	1,289,824		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	333,586		9
Other Collecting System Equipment (316)	396		10
Total Collection System	1,815,242	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	161,928		13
Electric Pumping Equipment (323)	358,441		14
Other Power Pumping Equipment (324)	22,152		15
Miscellaneous Pumping Equipment (325)	1,400	446	16
Total Collection System Pumping Installations	591,691	446	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	858,505	299,745	18
Preliminary Treatment Equipment (332)	107,685	87,513	19
Primary Treatment Equipment (333)	123,978		20
Secondary Treatment Equipment (334)	674,117		21
Advanced Treatment Equipment (335)	32,270		22
Chlorination Equipment (336)	127,172		23
Sludge Treatment and Disposal Equipment (337)	1,081,049		24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			8,464	5
Service Connections, Traps, and Accessories (312)			182,822	6
Collecting Mains and Accessories (313)			1,289,824	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			333,586	9
Other Collecting System Equipment (316)			396	10
Total Collection System	0	0	1,815,242	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			161,928	13
Electric Pumping Equipment (323)			358,441	14
Other Power Pumping Equipment (324)			22,152	15
Miscellaneous Pumping Equipment (325)			1,846	16
Total Collection System Pumping Installations	0	0	592,137	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			1,158,250	18
Preliminary Treatment Equipment (332)			195,198	19
Primary Treatment Equipment (333)			123,978	20
Secondary Treatment Equipment (334)			674,117	21
Advanced Treatment Equipment (335)			32,270	22
Chlorination Equipment (336)			127,172	23
Sludge Treatment and Disposal Equipment (337)			1,081,049	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26

SEWER 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 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	20,708		27
Other Treatment and Disposal Plant Equipment (341)	47,329		28
Total Treatment and Disposal Plant	3,414,576	387,258	
GENERAL PLANT			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	123,100		30
Office Furniture and Equipment (372)	17,577	3,352	31
Computer Equipment (372.1)	1,146	6,924	32
Transportation Equipment (373)	42,938		33
Other General Equipment (379)	209,850		34
Other Tangible Property (390)	0		35
Total General Plant	395,562	10,276	
Total utility plant in service directly assignable	6,217,071	397,980	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,217,071	397,980	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			20,708 27
Other Treatment and Disposal Plant Equipment (341)			47,329 28
Total Treatment and Disposal Plant	0	0	3,801,834
GENERAL PLANT			
Land and Land Rights (370)			951 29
Structures and Improvements (371)			123,100 30
Office Furniture and Equipment (372)			20,929 31
Computer Equipment (372.1)			8,070 32
Transportation Equipment (373)			42,938 33
Other General Equipment (379)			209,850 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	405,838
Total utility plant in service directly assignable	0	0	6,615,051
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	6,615,051

SEWER 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 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	5,310		5
Service Connections, Traps, and Accessories (312)	118,031	5,599	6
Collecting Mains and Accessories (313)	809,262	37,985	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	224,489		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,157,092	43,584	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	97,833		13
Electric Pumping Equipment (323)	224,893		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	322,726	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	541,540		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	422,954		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	674,507		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			5,310 5
Service Connections, Traps, and Accessories (312)			123,630 6
Collecting Mains and Accessories (313)			847,247 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			224,489 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	1,200,676
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			97,833 13
Electric Pumping Equipment (323)			224,893 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	322,726
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			541,540 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			422,954 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			674,507 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,639,001	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,236		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0	1,382	34
Other Tangible Property (390)	0		35
Total General Plant	77,236	1,382	
Total utility plant in service directly assignable	3,196,055	44,966	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	3,196,055	44,966	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	1,639,001
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			77,236 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			1,382 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	78,618
Total utility plant in service directly assignable	0	0	3,241,021
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	3,241,021

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	1.250	2	0	0	0	2		1
Sewer	2.000	28	0	0	0	28		2
Sewer	4.000	981	5	1	0	985		3
Sewer	6.000	60	0	0	0	60		4
Sewer	8.000	6	1	0	0	7		5
Total Utility		1,077	6	1	0	1,082	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.250	7,240	0	0	0	7,240	1
4.000	4,261	0	0	0	4,261	2
6.000	1,102	0	0	0	1,102	3
8.000	67,348	471	0	0	67,819	4
10.000	10,691	0	0	0	10,691	5
12.000	2,622	0	0	0	2,622	6
Total Utility	93,264	471	0	0	93,735	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page N-11)

General footnotes

Developer paid for 1- 4" and 1- 8" service. Property owners paid for actual costs of their services

Sewer Mains (Page N-12)

General footnotes

Developer paid for the main
