



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

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Principal Office: 927 CENTER AVENUE  
OOSTBURG, WI 53070

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For the Year Ended: DECEMBER 31, 2004

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

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

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

### SIGNATURE PAGE

I KIM SIMMELINK of  
(Person responsible for accounts)

OOSTBURG MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2005  
(Date)

CLERK-TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** 927 CENTER AVENUE  
OOSTBURG, WI 53070

**When was utility organized?** 3/7/1937

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR KIM SIMMELINK

**Title:** CLERK-TREASURER

**Office Address:**

927 CENTER AVENUE  
OOSTBURG, WI 53070

**Telephone:** (920) 564 - 3214

**Fax Number:** (920) 564 - 3596

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

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

**Name:** PENNY WEBER

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** WEBER, CORSON & PETERSON

2203 SOUTH MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 222

**Fax Number:** (920) 457 - 8148

**E-mail Address:** penny@webercorson.com

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

**Name:** JACK E. HOFFMANN

**Title:** PRESIDENT

**Office Address:**

445 NEW YORK AVENUE  
OOSTBURG, WI 53070

**Telephone:** (920) 564 - 2636

**Fax Number:** (920) 564 - 3596

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** PENNY WEBER

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** WEBER, CORSON & PETERSON  
2203 SOUTH MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 222

**Fax Number:** (920) 457 - 8148

**E-mail Address:** penny@webercorson.com

**Date of most recent audit report:** 4/29/2004

**Period covered by most recent audit:** DECEMBER 31, 2003

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

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**Name:** MR ROGER OONK

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
1118 SUPERIOR AVENUE  
OOSTBURG, WI 53070

**Telephone:** (920) 564 - 3844

**Fax Number:** (920) 564 - 3596

**E-mail Address:** rgoonk@qwics.com

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**Name of utility commission/committee:** WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR JAMES DAVIES, COMMISSIONER

MR MICHAEL LEDEBOER, COMMISSIONER

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**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:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	403,579	385,084	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	165,914	126,866	2
Depreciation Expense (403)	63,254	55,791	3
Amortization Expense (404)	0	0	4
Taxes (408)	67,839	55,824	5
<b>Total Operating Expenses</b>	<b>297,007</b>	<b>238,481</b>	
<b>Net Operating Income</b>	<b>106,572</b>	<b>146,603</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>106,572</b>	<b>146,603</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	480	266	9
Miscellaneous Nonoperating Income (421)	221,442	134,146	10
<b>Total Other Income</b>	<b>221,922</b>	<b>134,412</b>	
<b>Total Income</b>	<b>328,494</b>	<b>281,015</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,694)	0	11
Other Income Deductions (426)	22,492	18,776	12
<b>Total Miscellaneous Income Deductions</b>	<b>16,798</b>	<b>18,776</b>	
<b>Income Before Interest Charges</b>	<b>311,696</b>	<b>262,239</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	53,646	57,537	13
Amortization of Debt Discount and Expense (428)	6,209	3,581	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	9,503	6,051	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>69,358</b>	<b>67,169</b>	
<b>Net Income</b>	<b>242,338</b>	<b>195,070</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,337,616	425,112	19
Balance Transferred from Income (433)	242,338	195,070	20
Miscellaneous Credits to Surplus (434)	0	717,434	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,579,954</b>	<b>1,337,616</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	403,579		403,579	1
<b>Total (Acct. 400):</b>	<b>403,579</b>	<b>0</b>	<b>403,579</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	165,914		165,914	2
<b>Total (Acct. 401):</b>	<b>165,914</b>	<b>0</b>	<b>165,914</b>	
<b>Depreciation Expense (403):</b>				
Derived	63,254		63,254	3
<b>Total (Acct. 403):</b>	<b>63,254</b>	<b>0</b>	<b>63,254</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	67,839		67,839	5
<b>Total (Acct. 408):</b>	<b>67,839</b>	<b>0</b>	<b>67,839</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>106,572</b>	<b>0</b>	<b>106,572</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
SAVINGS ACCOUNT	480	0	480	10
<b>Total (Acct. 419):</b>	<b>480</b>	<b>0</b>	<b>480</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		221,442	221,442	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>221,442</b>	<b>221,442</b>
<b>TOTAL OTHER INCOME:</b>	<b>480</b>	<b>221,442</b>	<b>221,922</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,694)	[REDACTED]	(5,694) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(5,694)</b>	<b>0</b>	<b>(5,694)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	22,492	22,492 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>22,492</b>	<b>22,492</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,694)</b>	<b>22,492</b>	<b>16,798</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	53,646	[REDACTED]	53,646 17
<b>Total (Acct. 427):</b>	<b>53,646</b>	<b>0</b>	<b>53,646</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF BOND COSTS	6,209	[REDACTED]	6,209 18
<b>Total (Acct. 428):</b>	<b>6,209</b>	<b>0</b>	<b>6,209</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	9,503	[REDACTED]	9,503 20
<b>Total (Acct. 430):</b>	<b>9,503</b>	<b>0</b>	<b>9,503</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>69,358</b>	<b>0</b>	<b>69,358</b>
<b>NET INCOME:</b>	<b>43,388</b>	<b>198,950</b>	<b>242,338</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	504,812	832,804	1,337,616 23
<b>Total (Acct. 216):</b>	<b>504,812</b>	<b>832,804</b>	<b>1,337,616</b>
<b>Balance Transferred from Income (433):</b>			
Derived	43,388	198,950	242,338 24
<b>Total (Acct. 433):</b>	<b>43,388</b>	<b>198,950</b>	<b>242,338</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>548,200</b>	<b>1,031,754</b>	<b>1,579,954</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	403,579	0	0	0	403,579	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	240				240	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>403,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>403,339</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,429,123	4,196,653	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	594,675	622,194	2
<b>Net Utility Plant</b>	<b>3,834,448</b>	<b>3,574,459</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	344,794	344,794	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>344,794</b>	<b>344,794</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	812	339	8
Temporary Cash Investments (132)	4,449	26,760	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	154,232	156,192	11
Other Accounts Receivable (143)	32	172	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	146,075	149,278	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>305,600</b>	<b>332,741</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	21,898	28,107	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>21,898</b>	<b>28,107</b>	
<b>Total Assets and Other Debits</b>	<b>4,506,740</b>	<b>4,280,101</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,398,544	1,393,997	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,579,954	1,337,616	23
<b>Total Proprietary Capital</b>	<b>2,978,498</b>	<b>2,731,613</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	982,592	1,064,833	24
Advances from Municipality (223)	247,662	252,443	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,230,254</b>	<b>1,317,276</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,980	6,701	28
Payables to Municipality (233)	107,787	155,845	29
Customer Deposits (235)			30
Taxes Accrued (236)	65,151	53,379	31
Interest Accrued (237)	10,884	15,287	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>189,802</b>	<b>231,212</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	108,186	0	36
<b>Total Deferred Credits</b>	<b>108,186</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,506,740</b>	<b>4,280,101</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,196,653	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	3,242,222	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,186,901	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,429,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	439,527	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	155,148	0	0	0	12
<b>Total Accumulated Provision</b>	<b>594,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,834,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	489,538				<b>489,538</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	63,254				<b>63,254</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,675				<b>2,675</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>65,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,929</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,060				<b>2,060</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	113,880				<b>113,880</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>115,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,940</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>439,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>439,527</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.09%					<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	132,656				<b>132,656</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	22,492				<b>22,492</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>22,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,492</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>155,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,148</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.09%					<b>28</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GO NOTE DATED 7/1/03	264	428	2,246	1
WATER & SEWER SYSTEM REVENUE BANS 2001	1,441	428	2,042	2
WATER & SEWER SYSTEM REVENUE BONDS 2000	2,988	428	10,413	3
WATER SYSTEM REFUNDING REVENUE BONDS 1994	1,515	428	7,197	4
<b>Total</b>			<b>21,898</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,393,997	1
<b>Changes during year (explain):</b>		
ADD'L ENGINEERING COSTS FOR WELLHOUSE #3	4,547	2
<b>Balance end of year</b>	<b><u>1,398,544</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Refunding Revenue Bonds	02/01/1994	10/01/2009	5.03%	435,000	<b>1</b>
WATER & SEWER REVENUE BONDS	09/01/2000	10/01/2014	5.25%	162,208	<b>2</b>
WATER & SEWER REVENUE BANS	06/01/2001	06/01/2006	4.50%	385,384	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>982,592</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
N 6TH STREET PROJECT -OOSTBURG BANK	10/27/1999	08/31/2009	5.30%	28,008	1
N 10TH STREET PROJECT - GO NOTE	07/01/2003	06/01/2013	3.59%	219,654	2
<b>Total for Account 223</b>				<b>247,662</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	53,379	1
<b>Accruals:</b>		
Charged water department expense	67,839	2
Charged electric department expense	742	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>68,581</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,379	6
Social Security taxes	2,888	7
PSC Remainder Assessment	542	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>56,809</b>	
<b>Balance end of year</b>	<b>65,151</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYSTEM REFUNDING REVENUE BONDS 1994	7,065	27,304	28,260	6,109	1
WATER & SEWER REVENUE BONDS 2000	2,273	9,000	9,092	2,181	2
WATER & SEWER REVENUE BANS 2001	1,445	17,342	17,342	1,445	3
<b>Subtotal</b>	<b>10,783</b>	<b>53,646</b>	<b>54,694</b>	<b>9,735</b>	
<b>Advances from Municipality (223)</b>					
Tower Loan-Oostburg State Bank	0			0	4
N 6TH STREET PROJECT -OOSTBURG STATE BANK	581	1,657	1,743	495	5
N 10TH ST PROJECT - GO NOTE DATED 7/1/03	3,923	7,846	11,115	654	6
<b>Subtotal</b>	<b>4,504</b>	<b>9,503</b>	<b>12,858</b>	<b>1,149</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,287</b>	<b>63,149</b>	<b>67,552</b>	<b>10,884</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
PROCEEDS FROM 2,400,000 BOND DEPOSITED IN TIF IN 2001	344,794	1
<b>Total (Acct. 123):</b>	<b>344,794</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	154,232	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>154,232</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS	32	11
<b>Total (Acct. 143):</b>	<b>32</b>	
<b>Receivables from Municipality (145):</b>		
2004 PUBLIC FIRE PROTECTION-VILLAGE	139,233	12
2004 JOINT OPERATING COSTS-SEWER	6,842	13
<b>Total (Acct. 145):</b>	<b>146,075</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
INTEREST ON 2003 GO NOTE-VILLAGE	7,193	17
6TH ST LOAN PRIN & INT-VILLAGE	6,523	18
2004 INSURANCE-VILLAGE	3,271	19
SEWER BILLINGS DUE SEWER DEPT	90,800	20
<b>Total (Acct. 233):</b>		<b>107,787</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	108,186	21
NONE		22
<b>Total (Acct. 253):</b>		<b>108,186</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	3,236,708	0	0	0	3,236,708	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	464,532	0	0	0	464,532	4
Customer Advances for Construction					0	5
Regulatory Liability	54,093	0	0	0	54,093	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,718,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,718,083</b>	
Net Operating Income	106,572	0	0	0	106,572	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.92%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

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

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	113,880	0	0	0	113,880	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,694				5,694	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>108,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,186</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Description given in body of report for items over \$2,000

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	399,141	380,681	1
<b>Total Sales of Water</b>	<b>399,141</b>	<b>380,681</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,022	886	2
Other Water Revenues (474)	3,416	3,517	3
<b>Total Other Operating Revenues</b>	<b>4,438</b>	<b>4,403</b>	
<b>Total Operating Revenues</b>	<b>403,579</b>	<b>385,084</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	121,333	85,606	4
General Operating Expenses (680-690)	44,581	41,260	5
<b>Total Operation and Maintenance Expenses</b>	<b>165,914</b>	<b>126,866</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	63,254	55,791	6
Amortization Expense (404)		0	7
Taxes (408)	67,839	55,824	8
<b>Total Other Operating Expenses</b>	<b>131,093</b>	<b>111,615</b>	
<b>Total Operating Expenses</b>	<b>297,007</b>	<b>238,481</b>	
<b>NET OPERATING INCOME</b>	<b>106,572</b>	<b>146,603</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	938	48,279	197,359	4
Commercial	111	8,546	30,547	5
Industrial	4	12,280	23,767	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,053</b>	<b>69,105</b>	<b>251,673</b>	
Private Fire Protection Service (462)	2		704	7
Public Fire Protection Service (463)	1		139,233	8
Other Sales to Public Authorities (464)	12	2,321	7,531	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,068</b>	<b>71,426</b>	<b>399,141</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	139,233	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>139,233</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,022	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,022</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,176	7
<b>Other (specify):</b>		
MISCELLANEOUS	240	8
<b>Total Other Water Revenues (474)</b>	<b>3,416</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	33,835	32,817	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	16,982	16,570	3
Chemicals (630)	12,936	15,533	4
Supplies and Expenses (640)	6,116	8,622	5
Repairs of Water Plant (650)	51,464	12,064	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>121,333</b>	<b>85,606</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,926	3,644	8
Office Supplies and Expenses (681)	2,125	6,109	9
Outside Services Employed (682)	14,684	7,633	10
Insurance Expense (684)	6,739	6,338	11
Employees Pensions and Benefits (686)	16,003	14,151	12
Regulatory Commission Expenses (688)		2,964	13
Miscellaneous General Expenses (689)	864	421	14
Uncollectible Accounts (690)	240	0	15
<b>Total General Operating Expenses</b>	<b>44,581</b>	<b>41,260</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>165,914</b>	<b>126,866</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		65,151	53,379	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		742	684	2
<b>Net property tax equivalent</b>		<b>64,409</b>	<b>52,695</b>	
Social Security		2,888	2,789	3
PSC Remainder Assessment		542	340	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>67,839</b>	<b>55,824</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.246503				3
County tax rate	mills		7.189645				4
Local tax rate	mills		7.599424				5
School tax rate	mills		10.592035				6
Voc. school tax rate	mills		1.893471				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.521078</b>				<b>10</b>
Less: state credit	mills		1.302644				11
<b>Net tax rate</b>	mills		<b>26.218434</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.599424</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.485506</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.084930</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.521078</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.729802</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.218434</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.134258</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,196,653</b>	4,196,653				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>4,196,653</b>	<b>4,196,653</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,196,653</b>	<b>4,196,653</b>				<b>26</b>
Assessment Ratio	dec.		0.811348				27
<b>Assessed Value</b>	\$	<b>3,404,946</b>	<b>3,404,946</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.134258</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>65,151</b>	<b>65,151</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>65,151</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	70,761		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)	163,758		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>234,519</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	247,265	4,547	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	214,847		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,551		20
<b>Total Pumping Plant</b>	<b>468,663</b>	<b>4,547</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	36,106		23
<b>Total Water Treatment Plant</b>	<b>36,106</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			70,761	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)			163,758	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>234,519</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			251,812	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			214,847	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,551	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>473,210</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			36,106	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>36,106</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,474		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	444,762		26
Transmission and Distribution Mains (343)	1,552,963	2,472	27
Fire Mains (344)	0		28
Services (345)	206,297	701	29
Meters (346)	95,653	4,797	30
Hydrants (348)	145,126		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,456,275</b>	<b>7,970</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	304		35
Computer Equipment (372.1)	16,959	571	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	18,368		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>35,631</b>	<b>571</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,231,194</b>	<b>13,088</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,231,194</b>	<b>13,088</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			11,474 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			444,762 26
Transmission and Distribution Mains (343)			1,555,435 27
Fire Mains (344)			0 28
Services (345)			206,998 29
Meters (346)	1,560		98,890 30
Hydrants (348)			145,126 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,560</b>	<b>0</b>	<b>2,462,685</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			304 35
Computer Equipment (372.1)	500		17,030 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			18,368 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>500</b>	<b>0</b>	<b>35,702</b>
<b>Total utility plant in service directly assignable</b>	<b>2,060</b>	<b>0</b>	<b>3,242,222</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,060</b>	<b>0</b>	<b>3,242,222</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	661,910	164,530	27
Fire Mains (344)	0		28
Services (345)	158,137	36,140	29
Meters (346)	0		30
Hydrants (348)	145,412	20,772	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>965,459</b>	<b>221,442</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>965,459</b>	<b>221,442</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>965,459</b>	<b>221,442</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			826,440 27
Fire Mains (344)			0 28
Services (345)			194,277 29
Meters (346)			0 30
Hydrants (348)			166,184 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,186,901</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,186,901</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,186,901</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			7,242	<b>7,242</b>	1
February			6,464	<b>6,464</b>	2
March			6,537	<b>6,537</b>	3
April			6,394	<b>6,394</b>	4
May			6,818	<b>6,818</b>	5
June			7,099	<b>7,099</b>	6
July			7,140	<b>7,140</b>	7
August			7,059	<b>7,059</b>	8
September			7,193	<b>7,193</b>	9
October			6,216	<b>6,216</b>	10
November			5,260	<b>5,260</b>	11
December			5,862	<b>5,862</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>79,284</b>	<b>79,284</b>	
Less: Water sold				71,426	13
Volume pumped but not sold				<b>7,858</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				317	16
Volume related to equipment/system malfunction				387	17
Non-utility volume NOT included in water sales				364	18
Total volume not sold but accounted for				<b>1,068</b>	19
Volume pumped but unaccounted for				<b>6,790</b>	20
Percent of water lost				<b>9%</b>	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.)				365	23
Date of maximum: 1/26/2004					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				139	26
Date of minimum: 1/6/2004					27
Total KWH used for pumping for the year				158,617	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	<b>1</b>
513 CENTER AVENUE	BH029	360	12	112,000	Yes	<b>2</b>
538 S BUSINESS PARK DRIVE	RZ848	350	12	144,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3 EMERGENCY GENERATOR		WELL NO 1	1
Location	38 S BUSINESS PARK DRIVE	38 S BUSINESS PARK DRIVE	324 NORTH 9TH STREET	2
Purpose	P	S	P	3
Destination	D		R	4
Pump Manufacturer	LAYNE		LAYNE	5
Year Installed	2003		1969	6
Type	SUBMERSIBLE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	100	400	8
Pump Motor or Standby Engine Mfr	HITACHI	KOHLER	WESTINGHOUSE	9 10
Year Installed	2003	2003	1969	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	40	162	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 1A	WELL NO 2		14
Location	324 NORTH 9TH STREET	513 CENTER AVENUE		15
Purpose	B	P		16
Destination	D	D		17
Pump Manufacturer	AURORA	BYRON JACKSON		18
Year Installed	1993	1996		19
Type	CENTRIFUGAL	SUBMERSIBLE		20
Actual Capacity (gpm)	420	430		21
Pump Motor or Standby Engine Mfr	US MOTORS	BYRON JACKSON		22 23
Year Installed	1993	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	50		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	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1937	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	143	6
Total capacity in gallons (actual)	60,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0600	0.2500	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	1,274	0	0	32	<b>1,306</b>	<b>1</b>	
M	D	6.000	28,059	0	0	(5,371)	<b>22,688</b>	<b>2</b>	
P	D	6.000	3,557	0	0	(3,335)	<b>222</b>	<b>3</b>	
M	D	8.000	8,388	0	0	1,792	<b>10,180</b>	<b>4</b>	
P	D	8.000	23,708	4,333	0	(2,445)	<b>25,596</b>	<b>5</b>	
M	D	10.000	1,531	0	0	1,561	<b>3,092</b>	<b>6</b>	
P	D	10.000	10,235	0	0	1,176	<b>11,411</b>	<b>7</b>	
M	D	12.000	315	0	0	(218)	<b>97</b>	<b>8</b>	
P	D	12.000	11,159	0	0	201	<b>11,360</b>	<b>9</b>	
<b>Total Within Municipality</b>			<b>88,226</b>	<b>4,333</b>	<b>0</b>	<b>(6,607)</b>	<b>85,952</b>		
<b>Total Utility</b>			<b>88,226</b>	<b>4,333</b>	<b>0</b>	<b>(6,607)</b>	<b>85,952</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343	0	0	17	360	7	1
L	0.750	5	0	0	(1)	4		2
P	1.000	2	0	0	(2)	0		3
M	1.000	579	48	0	1	628	105	4
M	1.250	4	0	0	(3)	1		5
M	1.500	26	0	0	(8)	18	5	6
M	2.000	7	1	0	1	9		7
M	4.000	2	0	0	1	3		8
P	4.000	2	0	0	(2)	0		9
P	6.000	1	0	0	5	6		10
M	6.000	1	0	0	0	1		11
P	8.000	11	0	0	(2)	9	6	12
<b>Total Utility</b>		<b>983</b>	<b>49</b>	<b>0</b>	<b>7</b>	<b>1,039</b>	<b>123</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,039	71	52	(38)	<b>1,020</b>	85	1
1.000	19	0	0	(1)	<b>18</b>	0	2
1.500	10	2	0	0	<b>12</b>	0	3
2.000	11	0	0	0	<b>11</b>	4	4
3.000	4	0	0	0	<b>4</b>	0	5
<b>Total:</b>	<b>1,083</b>	<b>73</b>	<b>52</b>	<b>(39)</b>	<b>1,065</b>	<b>89</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	961	53	1	5	0	0	<b>1,020</b>	1
1.000	4	12	1	1	0	0	<b>18</b>	2
1.500	1	8	0	3	0	0	<b>12</b>	3
2.000	0	6	1	3		1	<b>11</b>	4
3.000	0	0	1	2		1	<b>4</b>	5
<b>Total:</b>	<b>966</b>	<b>79</b>	<b>4</b>	<b>14</b>	<b>0</b>	<b>2</b>	<b>1,065</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	169	7		1	177	2
<b>Total Fire Hydrants</b>	<b>169</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>177</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	177
Number of distribution system valves end of year:	384
Number of distribution valves operated during year:	225

### WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

Done

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

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Power purchased for pumping divided by total KWH used for pumping if between the 3 cents to 12 cents.

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

Account 630: Less chemicals were purchased in 2004

Account 650:

Water main repairs	4,388
Replaced swing & release valve Well #2	5,276
Repair wall cracks-reservoir/pumphouse #1	9,907
Repairs to water sphere	7,500
Pressure wash exterior of sphere	2,500
Abandon 2 test wells	2,800

Account 682:

GASB 34 work done in 2004	1,883
Engineering-GIS mapping & related matters	4,394

Account 681:

Less equipment leased during 2004

Account 688:

Rate case during 2003

Account 640:

Less supplies purchased during 2004

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

##### General footnotes

Account 321:Additional engineering costs for Wellhouse #3 were incurred by TIF 1 during 2004. No changes to statistical table were necessary.

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#### Water Mains (Page W-17)

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

Mains were added by developer during 2004. Actual costs were received from developer.

Explain all reported Adjustments.

GIS mapping and a physical inventory was taken during 2004 in preparation for GASB 34 reporting. Adjustments are noted.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

**Explain all reported Adjustments.**

GIS mapping was completed in 2004. Additional work was done to comply with GASB 34. The adjustments column was used to adjust services to what was found to exist at the end of 2004.

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

Services were added by developers during 2004. Costs used were provided by the developer.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

Utility owned services not in use at the end of the year were also adjusted to actual services not in service determined by physical inspection.

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### Meters (Page W-19)

**Explain all reported adjustments.**

A physical inventory of meters was taken during 2004 in preparation of GASB 34. Changes are noted.

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

Meters are replaced every 10 years

**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

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### Hydrants and Distribution System Valves (Page W-20)

**Explain all reported Adjustments.**

Per the requirements of GASB 34, a physical inventory of all assets was taken. Based on this inventory, one additional hydrant was found.

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