



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINDSOR SANITARY DISTRICT NO. 1

Utility Address: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

When was utility organized? 11/11/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

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

Name: MILLER, BRUSSELL, EBBEN & GLAESKE LLC

Title:

Office Address:

119 W CONANT ST
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: MBEGCPA@PALACENET.NET

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

Name: MR. KENNETH WOMACK

Title: PRESIDENT

Office Address:

6746 PARK ST
WINDSOR, WI 53598

Telephone:

Fax Number:

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:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: 2001-WILL HAVE AUDIT FOR 2002-2004 YEAR

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK

Title: UTILITY MANAGER-OPERATOR

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:

MR MERLIN DORMAN, COMMISSIONER
MR WAYNE HAMMOND, CLERK
MR KENNETH WOMACK, PRESIDENT

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:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	199,674	198,240	1
Operating Expenses:			
Operation and Maintenance Expense (401)	154,903	148,400	2
Depreciation Expense (403)	22,705	20,898	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,396	3,140	5
Total Operating Expenses	181,004	172,438	
Net Operating Income	18,670	25,802	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,670	25,802	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,050	14,103	9
Miscellaneous Nonoperating Income (421)	3,392	125,983	10
Total Other Income	14,442	140,086	
Total Income	33,112	165,888	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,815)	0	11
Other Income Deductions (426)	57,565	61,281	12
Total Miscellaneous Income Deductions	52,750	61,281	
Income Before Interest Charges	(19,638)	104,607	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	849	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	849	
Net Income	(19,638)	103,758	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,330,005	1,218,477	19
Balance Transferred from Income (433)	(19,638)	103,758	20
Miscellaneous Credits to Surplus (434)	0	3,007,777	21
Miscellaneous Debits to Surplus--Debit (435)	0	7	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	4,310,367	4,330,005	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	199,674		199,674	1
Total (Acct. 400):	199,674	0	199,674	
Operation and Maintenance Expense (401):				
Derived	154,903		154,903	2
Total (Acct. 401):	154,903	0	154,903	
Depreciation Expense (403):				
Derived	22,705		22,705	3
Total (Acct. 403):	22,705	0	22,705	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	3,396		3,396	5
Total (Acct. 408):	3,396	0	3,396	
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:	18,670	0	18,670	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
BANK ACCOUNTS	11,050	0	11,050	10
Total (Acct. 419):	11,050	0	11,050	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	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)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
PAYMENT IN LIEU OF TAXES	3,392	0	3,392 12
Total (Acct. 421):	3,392	0	3,392
TOTAL OTHER INCOME:	14,442	0	14,442

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(4,815)	[REDACTED]	(4,815) 13
NONE	0	0	0 14
Total (Acct. 425):	(4,815)	0	(4,815)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	27,838	27,838 15
SEWER CONTRIBUTED DEPRECIATION	0	22,532	22,532 16
SEWER NET INCOME	7,195	0	7,195 17
Total (Acct. 426):	7,195	50,370	57,565
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	2,380	50,370	52,750

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 22
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	30,732	(50,370)	(19,638)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,249,478	3,080,527	4,330,005 24
Total (Acct. 216):	1,249,478	3,080,527	4,330,005
Balance Transferred from Income (433):			
Derived	30,732	(50,370)	(19,638) 25
Total (Acct. 433):	30,732	(50,370)	(19,638)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,280,210	3,030,157	4,310,367

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	199,674	0	0	0	199,674	1
Less: interdepartmental sales	0	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	199,674	0	0	0	199,674	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,114,399	3,010,194	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	531,802	576,411	2
Net Utility Plant	2,582,597	2,433,783	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,037,265	2,005,623	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	347,039	296,668	4
Net Nonutility Property	1,690,226	1,708,955	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	39,760	39,337	7
Total Other Property and Investments	1,729,986	1,748,292	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,735	31,524	8
Temporary Cash Investments (132)	972,510	1,013,377	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	34,748	34,582	11
Other Accounts Receivable (143)	71,623	74,910	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	61,065	67,119	14
Materials and Supplies (150)	25,097	20,876	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,211,778	1,242,388	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,626	4,626	20
Total Deferred Debits	4,626	4,626	
Total Assets and Other Debits	5,528,987	5,429,089	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,049,313	1,049,313	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,310,367	4,330,005	23
Total Proprietary Capital	5,359,680	5,379,318	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,995	33,003	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	29,995	33,003	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	47,839	16,768	35
Other Deferred Credits (253)	91,473	0	36
Total Deferred Credits	139,312	16,768	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,528,987	5,429,089	

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	3,010,194	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 (100.1)	2,506,362	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	608,037	0	0	0	3
Utility Plant Purchased or Sold (391)	0				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
Total Utility Plant	3,114,399	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)	434,961	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	96,841	0	0	0	12
Total Accumulated Provision	531,802	0	0	0	
Net Utility Plant	2,582,597	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)	507,408				507,408	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,705				22,705	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,636				1,636	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	24,341	0	0	0	24,341	16
Debits during year						17
Book cost of plant retired	500				500	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	96,288				96,288	21
					0	22
					0	23
					0	24
Total debits	96,788	0	0	0	96,788	25
Balance end of year (110.1)	434,961	0	0	0	434,961	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.73%					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)	69,003				69,003	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	27,838				27,838	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,838	0	0	0	27,838	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)	96,841	0	0	0	96,841	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.73%					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	2,005,623	31,642		2,037,265	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	2,005,623	31,642	0	2,037,265	
Less accum. prov. depr. & amort. (122)	296,668	50,371		347,039	3
Net Nonutility Property	1,708,955	(18,729)	0	1,690,226	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	25,097	20,876 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	<u>25,097</u>	<u>20,876</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)		
Unamortized debt discount & expense (181)				
NONE			0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

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	1,049,313	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,049,313</u></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)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,395	2
Charged electric department expense	0	3
Charged sewer department expense	3,164	4
Other (explain):		
NONE		5
Total Accruals and other credits	6,559	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	6,328	7
PSC Remainder Assessment	231	8
Other (explain):		
NONE		9
Total payments and other debits	6,559	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER REPLACEMENT	39,760	3
Total (Acct. 125):	39,760	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,748	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	34,748	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	60,560	9
Merchandising, jobbing and contract work		10
Other (specify):		
SEWER ASSESSMENT	11,063	11
Total (Acct. 143):	71,623	
Receivables from Municipality (145):		
MUNICIPAL RECEIVABLES	61,065	12
Total (Acct. 145):	61,065	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PROJECTS IN PROGRESS	4,626	15
Total (Acct. 183):	4,626	

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)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	91,473 17
NONE	18
Total (Acct. 253):	91,473

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 (100.1)	2,454,259	0	0	0	2,454,259	1
Materials and Supplies	22,986	0	0	0	22,986	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	471,184	0	0	0	471,184	4
Customer Advances for Construction		0			0	5
Regulatory Liability	45,736	0	0	0	45,736	6
NONE					0	7
Average Net Rate Base	1,960,325	0	0	0	1,960,325	
Net Operating Income	18,670	0	0	0	18,670	8
Net Operating Income as a percent of						
Average Net Rate Base	0.95%	N/A	N/A	N/A	0.95%	

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	2	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
Add credits during year:						
Establish Regulatory Liability 1/1/04	96,288	0	0	0	96,288	2
Other (specify):						
NONE	0				0	3
Deduct charges:						
Miscellaneous Amortization (425)	4,815				4,815	4
Other (specify):						
NONE					0	5
Balance End of Year	91,473	0	0	0	91,473	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

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

N/A

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.

Acct 143 - Lower amount due to receipts in receivables.

Acct 145 - Reduction in Tax roll overall

Acct 143 - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	182,463	192,847	1
Total Sales of Water	182,463	192,847	
Other Operating Revenues			
Forfeited Discounts (470)	506	456	2
Other Water Revenues (474)	16,705	4,937	3
Total Other Operating Revenues	17,211	5,393	
Total Operating Revenues	199,674	198,240	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	69,526	58,171	4
General Operating Expenses (680-690)	85,377	90,229	5
Total Operation and Maintenance Expenses	154,903	148,400	
Other Operating Expenses			
Depreciation Expense (403)	22,705	20,898	6
Amortization Expense (404)	0	0	7
Taxes (408)	3,396	3,140	8
Total Other Operating Expenses	26,101	24,038	
Total Operating Expenses	181,004	172,438	
NET OPERATING INCOME	18,670	25,802	

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	20	40	808	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	40	808	
Metered Sales to General Customers (461)				
Residential	709	56,299	98,910	4
Commercial	54	10,599	20,835	5
Industrial	5	4,749	7,034	6
Total Metered Sales to General Customers (461)	768	71,647	126,779	
Private Fire Protection Service (462)	12		8,613	7
Public Fire Protection Service (463)	1		45,564	8
Other Sales to Public Authorities (464)	2	416	699	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	803	72,103	182,463	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	45,564	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)	45,564	
Forfeited Discounts (470):		
Customer late payment charges	506	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	506	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,878	7
Other (specify):		
UTILITY STAFF AND REPAIR CHARGES	355	8
STANDBY CHARGES	1,008	9
DELINQUENT ACCOUNTS	6,319	10
SPECIAL ASSESSMENTS	6,145	11
Total Other Water Revenues (474)	16,705	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	36,526	33,344	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,000	8,256	3
Chemicals (630)	3,345	2,689	4
Supplies and Expenses (640)	5,243	6,134	5
Repairs of Water Plant (650)	14,232	6,457	6
Transportation Expenses (660)	1,180	1,291	7
Total Plant Operation and Maintenance Expenses	69,526	58,171	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,840	4,840	8
Office Supplies and Expenses (681)	6,997	3,916	9
Outside Services Employed (682)	57,683	46,387	10
Insurance Expense (684)	4,937	4,567	11
Employees Pensions and Benefits (686)	8,669	28,649	12
Regulatory Commission Expenses (688)	231	60	13
Miscellaneous General Expenses (689)	2,020	1,810	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	85,377	90,229	
Total Operation and Maintenance Expenses	154,903	148,400	

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		3,165	2,920	3
PSC Remainder Assessment		231	0	4
Other (specify): NONE		0	220	5
Total tax expense		3,396	3,140	

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)	
INTANGIBLE PLANT			
Organization (301)	0	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)	28,335		4
Structures and Improvements (311)	24,236		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	52,571	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,067		23
Total Water Treatment Plant	4,067	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)			28,335 4
Structures and Improvements (311)			24,236 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	52,571
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,503 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,746 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			12,543 20
Total Pumping Plant	0	0	73,792
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,067 23
Total Water Treatment Plant	0	0	4,067

**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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	19,857		24
Structures and Improvements (341)	14,773	30,242	25
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	1,367,712	55,046	27
Fire Mains (344)	1,985		28
Services (345)	215,449	5,588	29
Meters (346)	93,042	1,366	30
Hydrants (348)	147,099	3,330	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,135,141	95,572	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	15,940		34
Office Furniture and Equipment (372)	3,153	359	35
Computer Equipment (372.1)	6,453		36
Transportation Equipment (373)	29,459		37
Other General Equipment (379)	81,581	8,774	38
Other Tangible Property (390)	0		39
Total General Plant	136,586	9,133	
Total utility plant in service directly assignable	2,402,157	104,705	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,402,157	104,705	

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)			19,857 24
Structures and Improvements (341)			45,015 25
Distribution Reservoirs and Standpipes (342)			275,224 26
Transmission and Distribution Mains (343)			1,422,758 27
Fire Mains (344)			1,985 28
Services (345)			221,037 29
Meters (346)	500		93,908 30
Hydrants (348)			150,429 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	500	0	2,230,213
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			15,940 34
Office Furniture and Equipment (372)			3,512 35
Computer Equipment (372.1)			6,453 36
Transportation Equipment (373)			29,459 37
Other General Equipment (379)			90,355 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	145,719
Total utility plant in service directly assignable	500	0	2,506,362
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	500	0	2,506,362

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)	
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 \$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)	
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)	461,120		27
Fire Mains (344)	0		28
Services (345)	90,374		29
Meters (346)	0		30
Hydrants (348)	56,543		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	608,037	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	608,037	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	608,037	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)
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)			461,120 27
Fire Mains (344)			0 28
Services (345)			90,374 29
Meters (346)			0 30
Hydrants (348)			56,543 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	608,037
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	608,037
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	608,037

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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			6,208	6,208	1
February			5,599	5,599	2
March			6,117	6,117	3
April			6,062	6,062	4
May			6,346	6,346	5
June			6,843	6,843	6
July			7,698	7,698	7
August			7,377	7,377	8
September			7,733	7,733	9
October			7,064	7,064	10
November			6,327	6,327	11
December			6,638	6,638	12
Total annual pumpage	0	0	80,012	80,012	
Less: Water sold				72,103	13
Volume pumped but not sold				7,909	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				861	16
Volume related to equipment/system malfunction				266	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,127	19
Volume pumped but unaccounted for				6,782	20
Percent of water lost				8%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				390	24
Date of maximum: 9/13/2004					25
Cause of maximum:					26
Hydrant-Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				86	27
Date of minimum: 2/2/2004					28
Total KWH used for pumping for the year				75,062	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	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	WELL NO. 1	WELL NO.2	1
Location	6715 PARK ST	6604 LAKE RD	2
Purpose	P	P	3
Destination	D	T	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	5
Year Installed	1961	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	490	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC	9 10
Year Installed	1969	1975	11
Type	NATURAL GAS	ELECTRIC	12
Horsepower	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons (actual)	300,000	300,000	7
WATER TREATMENT PLANT			8
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)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	6.000	17,387	0	0	0	17,387	1
M	S	6.000	10	0	0	0	10	2
M	D	8.000	34,875	0	0	0	34,875	3
P	D	8.000	355	0	0	0	355	4
M	D	10.000	4,874	510	0	2,500	7,884	5
M	D	12.000	3,766	1,430	0	4,000	9,196	6
Total Within Municipality			61,267	1,940	0	6,500	69,707	
M	S	10.000	348	0	0	0	348	7
P	D	10.000	521	0	0	0	521	8
M	S	12.000	319	0	0	0	319	9
P	D	12.000	5,416	0	0	0	5,416	10
M	D	16.000	5,328	0	0	(2,500)	2,828	11
M	T	16.000	4,704	0	0	(4,000)	704	12
Total Outside of Municipality			16,636	0	0	(6,500)	10,136	
Total Utility			77,903	1,940	0	0	79,843	

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	0.625	3	0	0	0	3		1
M	0.750	469	0	0	0	469	2	2
M	1.000	190	23	0	0	213	10	3
M	1.250	3	0	0	0	3		4
M	1.500	31	0	0	0	31	4	5
M	2.000	16	4	0	0	20	4	6
M	6.000	11	0	0	1	12	1	7
P	6.000	22	0	0	0	22	14	8
P	8.000	7	0	0	0	7	4	9
M	8.000	10	0	0	0	10	3	10
P	10.000	2	0	0	0	2		11
M	10.000	4	0	0	0	4		12
Total Utility		768	27	0	1	796	42	

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	1,072	0	22	0	1,050	25	1
1.000	41	2	0	0	43	0	2
1.500	11	0	0	0	11	5	3
2.000	11	1	0	0	12	5	4
3.000	3	0	0	0	3	2	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	0	7
Total:	1,140	3	22	0	1,121	37	

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	687	38	1	1	1	322	1,050	1
1.000	29	12	0	0	0	2	43	2
1.500	4	4	1	1	0	1	11	3
2.000	0	7	4	0	0	1	12	4
3.000	0	3	0	0	0	0	3	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
Total:	720	66	6	2	1	326	1,121	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	35			(10)	25	1
Within Municipality	128	6		10	144	2
Total Fire Hydrants	163	6	0	0	169	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	338
Number of distribution system valves end of year:	202
Number of distribution valves operated during year:	202

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

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.

- Acct 474 Return on investment is per allocation schedule
- Acct 474 Delinquent Accounts-per A/R at 12/31/04
- Acct 474 Special Assessments-per tax roll at 12/31/04

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 30%, but not less \$2,000, please explain.

- A/C 650 Repairs to a main break
- A/C 681 Increase due to copier lease, telephone fees and computer charges
- A/C 686 2003 had an increase due to catch up in prior service fees that were due. 2004 was the regular expense.

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

General footnotes

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

- A/C 341 Increase due to contract work completed on the Windsor Lift Stations

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.

- Replacement Utility Financed

Water Services (Page W-18)

General footnotes

Explain all reported Adjustments.

- Adjustments made to agree to actual records.

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

- Replacement Utility Financed

Meters (Page W-19)

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

- Meter testing/replacement are tested and replaced as needed and per Wis. Code.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Due to annexation issues/settlement, the hydrant was reclassified and recorded in the proper municipality
