



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Principal Office: 118 CENTER STREET  
AMERY, WI 54001-1096

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
<b>FINANCIAL SECTION</b>	
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
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
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
Property Tax Equivalent (Water)	W-07
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

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-09
Sewer Services	S-11
Sewer Mains	S-12
Sewer Operating Section Footnotes	S-13

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** AMERY MUNICIPAL JOINT WATER AND SEWER

**Utility Address:** 118 CENTER STREET  
AMERY, WI 54001-1096

**When was utility organized?** 2/1/1929

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

---

**Name:** MRS JULIE RIEMENSCHNEIDER

**Title:** CITY ADMINISTRATOR

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:** amerycit@spacestar.net

---

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

---

**Name:** MRS JULIE RIEMENSCHNEIDER

**Title:** CITY ADMINISTRATOR

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:**

---

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

---

**Name:** STEVEN SCHEIDLER

**Title:** C.P.A.

**Office Address:** TRACEY AND THOLE

502 SECOND STREEET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** KAY ERICKSON

**Title:** CHARIPERSON

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

---

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

**Fax Number:**

---

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

---

**Name:** STEVEN SCHEIDLER

**Title:** C.P.A.

**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 5/2/2003

**Period covered by most recent audit:** 2003

---

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

---

**Name:** MR ALLAN MCARTY

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:**

---

**Name:** MR KEN BAILLARGEON

**Title:** W.W.T.P. OPERATOR

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:**

---

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

---

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

- MR RICK DAVIS, MEMBER
- MS KAY ERICKSON, CHAIRMAN
- MS DIANE TAXDAHL, MEMBER

---

## IDENTIFICATION AND OWNERSHIP

---

**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?** YES

**Date of Ordinance:** 1/1/2000

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

---

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

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	922,339	902,328	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	620,768	540,982	2
Depreciation Expense (403)	139,405	129,865	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	58,278	58,979	5
<b>Total Operating Expenses</b>	<b>818,451</b>	<b>729,826</b>	
<b>Net Operating Income</b>	<b>103,888</b>	<b>172,502</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>103,888</b>	<b>172,502</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,406	11,552	10
Miscellaneous Nonoperating Income (421)	763,616	91,716	11
<b>Total Other Income</b>	<b>774,022</b>	<b>103,268</b>	
<b>Total Income</b>	<b>877,910</b>	<b>275,770</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,417)	0	12
Other Income Deductions (426)	69,574	63,243	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,157</b>	<b>63,243</b>	
<b>Income Before Interest Charges</b>	<b>837,753</b>	<b>212,527</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	52,047	55,810	14
Amortization of Debt Discount and Expense (428)	567	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	20,393	4,398	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>73,007</b>	<b>60,208</b>	
<b>Net Income</b>	<b>764,746</b>	<b>152,319</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,149,918	336,155	20
Balance Transferred from Income (433)	764,746	152,319	21
Miscellaneous Credits to Surplus (434)	0	1,661,444	22
Miscellaneous Debits to Surplus--Debit (435)	84,500	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,830,164</b>	<b>2,149,918</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 Income from Nonutility Operations, Account 417.

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	922,339		922,339	1
<b>Total (Acct. 400):</b>	<b>922,339</b>	<b>0</b>	<b>922,339</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	620,768		620,768	2
<b>Total (Acct. 401-402):</b>	<b>620,768</b>	<b>0</b>	<b>620,768</b>	
<b>Depreciation Expense (403):</b>				
Derived	139,405		139,405	3
<b>Total (Acct. 403):</b>	<b>139,405</b>	<b>0</b>	<b>139,405</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	58,278		58,278	5
<b>Total (Acct. 408):</b>	<b>58,278</b>	<b>0</b>	<b>58,278</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>103,888</b>	<b>0</b>	<b>103,888</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>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON ITEMS PLACED ON TAX ROLL	1,386	0	1,386	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON TEMPORARY INVESTMENTS	1,474	0	1,474 12
INTEREST ON ADVANCE TO BIOSOLIDS FACILITY	7,546	0	7,546 13
<b>Total (Acct. 419):</b>	<b>10,406</b>	<b>0</b>	<b>10,406</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	477,713	477,713 14
Contributed Plant - Sewer	██████████	285,903	285,903 15
NONE	0	0	0 16
<b>Total (Acct. 421):</b>	<b>0</b>	<b>763,616</b>	<b>763,616</b>
<b>TOTAL OTHER INCOME:</b>	<b>10,406</b>	<b>763,616</b>	<b>774,022</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,417)	██████████	(29,417) 17
NONE	0	0	0 18
<b>Total (Acct. 425):</b>	<b>(29,417)</b>	<b>0</b>	<b>(29,417)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	22,668	22,668 19
Depreciation Expense on Contributed Plant - Sewer	██████████	46,906	46,906 20
NONE	0	0	0 21
<b>Total (Acct. 426):</b>	<b>0</b>	<b>69,574</b>	<b>69,574</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(29,417)</b>	<b>69,574</b>	<b>40,157</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	52,047	██████████	52,047 22
<b>Total (Acct. 427):</b>	<b>52,047</b>	<b>0</b>	<b>52,047</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	567	██████████	567 23
<b>Total (Acct. 428):</b>	<b>567</b>	<b>0</b>	<b>567</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 24
<b>Total (Acct. 429):</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	20,393		20,393 25
<b>Total (Acct. 430):</b>	<b>20,393</b>	<b>0</b>	<b>20,393</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>73,007</b>	<b>0</b>	<b>73,007</b>
<b>NET INCOME:</b>	<b>70,704</b>	<b>694,042</b>	<b>764,746</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	460,001	1,689,917	2,149,918 28
<b>Total (Acct. 216):</b>	<b>460,001</b>	<b>1,689,917</b>	<b>2,149,918</b>
<b>Balance Transferred from Income (433):</b>			
Derived	70,704	694,042	764,746 29
<b>Total (Acct. 433):</b>	<b>70,704</b>	<b>694,042</b>	<b>764,746</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
PRIOR YEAR ACCRUED EMPLOYE BENEFITS	84,500	0	84,500 31
<b>Total (Acct. 435)--Debit:</b>	<b>84,500</b>	<b>0</b>	<b>84,500</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 32
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 33
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>446,205</b>	<b>2,383,959</b>	<b>2,830,164</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 &amp; 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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	347,394	0	574,945	0	922,339	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,103				2,103	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>345,291</b>	<b>0</b>	<b>574,945</b>	<b>0</b>	<b>920,236</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	73,235		73,235	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	117,748		117,748	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,922		3,922	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	1,878		1,878	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>196,783</b>	<b>0</b>	<b>196,783</b>	

### 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	1.5	1
Electric		2
Gas		3
Sewer	2.5	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,640,688	7,160,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,230,402	2,639,745	2
<b>Net Utility Plant</b>	<b>6,410,286</b>	<b>4,520,566</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)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	244,139	90,227	8
Temporary Cash Investments (132)	137,945	136,472	9
Notes Receivable (141)	233,255	250,750	10
Customer Accounts Receivable (142)	185,891	178,711	11
Other Accounts Receivable (143)	48,566	3,676	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,253	21,280	14
Materials and Supplies (150)	30,914	31,489	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>895,963</b>	<b>712,605</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,433	9,000	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	173,819	20
<b>Total Deferred Debits</b>	<b>8,433</b>	<b>182,819</b>	
<b>Total Assets and Other Debits</b>	<b>7,314,682</b>	<b>5,415,990</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,130,366	1,130,366	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,830,164	2,149,918	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,960,530</b>	<b>3,280,284</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,586,277	1,705,051	<b>24</b>
Advances from Municipality (223)	977,148	110,798	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,563,425</b>	<b>1,815,849</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	142,656	21,681	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	12,574	12,176	<b>32</b>
Other Current and Accrued Liabilities (238)	76,571		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>231,801</b>	<b>33,857</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	558,926	286,000	<b>36</b>
<b>Total Deferred Credits</b>	<b>558,926</b>	<b>286,000</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,314,682</b>	<b>5,415,990</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	2,488,090	4,672,221	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 (101.1)	2,572,809	3,159,630	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,345,052	1,563,197	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,917,861</b>	<b>4,722,827</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)	551,328	959,916	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	261,701	457,457	0	0	13
<b>Total Accumulated Provision</b>	<b>813,029</b>	<b>1,417,373</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,104,832</b>	<b>3,305,454</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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	760,028	1,230,131			<b>1,990,159</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	42,188	97,217			<b>139,405</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,957	(1,957)			<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>44,145</b>	<b>95,260</b>	<b>0</b>	<b>0</b>	<b>139,405</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	26,418	0			<b>26,418</b>	<b>18</b>
Cost of removal	3,559				<b>3,559</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	222,868	365,475			<b>588,343</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>252,845</b>	<b>365,475</b>	<b>0</b>	<b>0</b>	<b>618,320</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>551,328</b>	<b>959,916</b>	<b>0</b>	<b>0</b>	<b>1,511,244</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>27</b>
If yes, what is the rate?	2.09%	3.05%				<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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	239,033	410,553			<b>649,586</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	22,668	46,906			<b>69,574</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>22,668</b>	<b>46,906</b>	<b>0</b>	<b>0</b>	<b>69,574</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal		2			<b>2</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>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>261,701</b>	<b>457,457</b>	<b>0</b>	<b>0</b>	<b>719,158</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>27</b>
If yes, what is the rate?	2.09%	3.05%				<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>					
NONE	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>	<u>0</u>	
<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>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	26,799	27,205
Sewer utility	4,115	4,284
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>30,914</b>	<b>31,489</b>

**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>				
\$969,000 G.O. PROMISSORY NOTES SERIES 2003A	567	428	8,433	1
<b>Total</b>			<b>8,433</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<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	1,130,366	1
<b>Changes during year (explain):</b>		
NO CHANGES DURING 2004		2
<b>Balance end of year</b>	<u><u>1,130,366</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)	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.00%	1,354,249	<b>1</b>
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.00%	232,028	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,586,277</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>					
SERIES 2003 A \$969,000 G.O. PROM. NOTE	08/20/2003	06/01/2013	3.65%	946,000	1
GENERAL OBLIGATION 2001 PROM NOTE	01/10/2001	03/15/2005	5.00%	31,148	2
<b>Total for Account 223</b>				<b>977,148</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	47,679	2
Charged electric department expense		3
Charged sewer department expense	10,599	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>58,278</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,266	6
Social Security taxes	14,017	7
PSC Remainder Assessment	995	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>58,278</b>	
<b>Balance end of year</b>	<b>0</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>					
Sewage Revenue Bonds Series 1995A	1,320	7,546	7,638	1,228	1
Sewage Revenue Bonds Series 1995B	7,778	44,501	45,043	7,236	2
<b>Subtotal</b>	<b>9,098</b>	<b>52,047</b>	<b>52,681</b>	<b>8,464</b>	
<b>Advances from Municipality (223)</b>					
SERIES 2003A G.O. PROMISSORY NOTE	665	18,525	16,313	2,877	3
2001 G.O. PROMISSORY NOTE	2,413	1,868	3,048	1,233	4
<b>Subtotal</b>	<b>3,078</b>	<b>20,393</b>	<b>19,361</b>	<b>4,110</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,176</b>	<b>72,440</b>	<b>72,042</b>	<b>12,574</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</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>		
WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY	233,255	4
<b>Total (Acct. 141):</b>	<b>233,255</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	52,095	5
Electric		6
Sewer (Regulated)	133,796	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>185,891</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
BILLING ADJUSTMENT FROM BIOSOLIDS FACILITY-OVERCHARGE	7,170	11
EARNED GRANT FUNDS ASSOCIATED TO WATER TOWER ADDITION	41,396	12
<b>Total (Acct. 143):</b>	<b>48,566</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY ITEMS PLACED ON 2004 TAX ROLL	15,253	13
<b>Total (Acct. 145):</b>	<b>15,253</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>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	558,926	18
NONE		19
<b>Total (Acct. 253):</b>	<b>558,926</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 (101.1)	2,118,378	0	3,159,630	0	<b>5,278,008</b>	<b>1</b>
Materials and Supplies	27,002	0	4,199	0	<b>31,201</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	655,678	0	1,095,023	0	<b>1,750,701</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	105,862	0	173,600	0	<b>279,462</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,383,840</b>	<b>0</b>	<b>1,895,206</b>	<b>0</b>	<b>3,279,046</b>	
Net Operating Income	57,707	0	46,181	0	<b>103,888</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.17%</b>	<b>N/A</b>	<b>2.44%</b>	<b>N/A</b>	<b>3.17%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	222,868	0	365,475	0	588,343	2
<b>Other (specify):</b> NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	11,143		18,274		29,417	4
<b>Other (specify):</b> NONE					0	5
<b>Balance End of Year</b>	<b>211,725</b>	<b>0</b>	<b>347,201</b>	<b>0</b>	<b>558,926</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet (Page F-06)

#### General footnotes

AC 238 ACCRUED EMPLOYE BENEFITS

---

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

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

DELINQUENT CUSTOMER ACCOUNTS PLACED ON 2004 TAX ROLL \$15,253

---

**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)	331,073	304,112	1
<b>Total Sales of Water</b>	<b>331,073</b>	<b>304,112</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	708	880	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	15,613	26,234	6
<b>Total Other Operating Revenues</b>	<b>16,321</b>	<b>27,114</b>	
<b>Total Operating Revenues</b>	<b>347,394</b>	<b>331,226</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	4,867	1,425	7
Pumping Expenses (620-625)	11,939	16,718	8
Water Treatment Expenses (630-635)	15,659	15,988	9
Transmission and Distribution Expenses (640-655)	70,079	32,723	10
Customer Accounts Expenses (901-904)	9,519	11,688	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	87,757	77,568	13
<b>Total Operation and Maintenance Expenses</b>	<b>199,820</b>	<b>156,110</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	42,188	32,795	14
Amortization Expense (404-407)		0	15
Taxes (408)	47,679	48,724	16
<b>Total Other Operating Expenses</b>	<b>89,867</b>	<b>81,519</b>	
<b>Total Operating Expenses</b>	<b>289,687</b>	<b>237,629</b>	
<b>NET OPERATING INCOME</b>	<b>57,707</b>	<b>93,597</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	1,008	38,461	119,551	4
Commercial	172	29,044	58,087	5
Industrial	21	11,108	14,696	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,201</b>	<b>78,613</b>	<b>192,334</b>	
Private Fire Protection Service (462)	14		6,518	7
Public Fire Protection Service (463)	1		115,509	8
Other Sales to Public Authorities (464)	17	11,409	16,712	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>1,233</b>	<b>90,022</b>	<b>331,073</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)	115,509	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>115,509</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	708	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>708</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,103	10
<b>Other (specify):</b>		
RECONNECTION CHARGES	160	11
WATER TOWER RENT - CELLULAR	13,350	12
<b>Total Other Water Revenues (474)</b>	<b>15,613</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	374	533	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	130	0	3
Maintenance of Water Source Plant (605)	4,363	892	4
<b>Total Source of Supply Expenses</b>	<b>4,867</b>	<b>1,425</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	101	1,511	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	10,863	13,114	7
Operation Supplies and Expenses (623)	975	2,013	8
Maintenance of Pumping Plant (625)		80	9
<b>Total Pumping Expenses</b>	<b>11,939</b>	<b>16,718</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	372	820	10
Chemicals (631)	14,080	14,302	11
Operation Supplies and Expenses (632)	910	482	12
Maintenance of Water Treatment Plant (635)	297	384	13
<b>Total Water Treatment Expenses</b>	<b>15,659</b>	<b>15,988</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	7,069	567	14
Operation Supplies and Expenses (641)	998	343	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,946	14,751	16
Maintenance of Mains (651)	22,929	5,232	17
Maintenance of Services (652)	7,912	1,985	18
Maintenance of Meters (653)	9,805	8,993	19
Maintenance of Hydrants (654)	1,189	852	20
Maintenance of Other Plant (655)	3,231	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>70,079</b>	<b>32,723</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,670	3,561	22
Accounting and Collecting Labor (902)	7,326	5,898	23
Supplies and Expenses (903)	523	2,229	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>9,519</b>	<b>11,688</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	15,356	16,548	27
Office Supplies and Expenses (921)	6,298	4,902	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	12,561	22,300	30
Property Insurance (924)	9,426	7,087	31
Injuries and Damages (925)	4,451	5,278	32
Employee Pensions and Benefits (926)	27,013	15,951	33
Regulatory Commission Expenses (928)	1,778	0	34
Miscellaneous General Expenses (930)	7,751	2,637	35
Transportation Expenses (933)	3,123	2,865	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>87,757</b>	<b>77,568</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>199,820</b>	<b>156,110</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		43,266	46,078	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		797	812	2
<b>Net property tax equivalent</b>		<b>42,469</b>	<b>45,266</b>	
Social Security		4,852	3,088	3
PSC Remainder Assessment		358	370	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>47,679</b>	<b>48,724</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			Polk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.200593				3
County tax rate	mills		4.088294				4
Local tax rate	mills		7.874370				5
School tax rate	mills		8.980842				6
Voc. school tax rate	mills		1.091724				7
Other tax rate - Local	mills		0.135308				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.371131</b>				<b>10</b>
Less: state credit	mills		1.026612				11
<b>Net tax rate</b>	mills		<b>21.344519</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.874370</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.072566</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.135308</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.082244</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.371131</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.808285</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.344519</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.252449</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,488,090	2,488,090				22
Materials & Supplies	\$	27,205	27,205				23
<b>Subtotal</b>	\$	<b>2,515,295</b>	<b>2,515,295</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,515,295</b>	<b>2,515,295</b>				<b>26</b>
Assessment Ratio	dec.		0.997038				27
<b>Assessed Value</b>	\$	<b>2,507,845</b>	<b>2,507,845</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.252449</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,266</b>	<b>43,266</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	42,805					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,266</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	1,486	4,540	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)	48,002	159,858	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>49,488</b>	<b>164,398</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,940	129,460	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,674	13,943	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	690	21,271	20
<b>Total Pumping Plant</b>	<b>122,304</b>	<b>164,674</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,552		23
<b>Total Water Treatment Plant</b>	<b>7,552</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)			6,026	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)	9,642		198,218	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>9,642</b>	<b>0</b>	<b>204,244</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	8,702		162,698	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,884		86,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	690		21,271	20
<b>Total Pumping Plant</b>	<b>16,276</b>	<b>0</b>	<b>270,702</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,552	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,552</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,413		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	184,917	286,294	26
Transmission and Distribution Mains (343)	900,178	291,854	27
Fire Mains (344)	0		28
Services (345)	131,648	17,326	29
Meters (346)	92,719	10,733	30
Hydrants (348)	91,560		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,403,435</b>	<b>606,207</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,845		36
Transportation Equipment (392)	6,841		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,983		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	57,500		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>81,169</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,663,948</b>	<b>935,279</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,663,948</b>	<b>935,279</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)			2,413 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			471,211 26
Transmission and Distribution Mains (343)			1,192,032 27
Fire Mains (344)			0 28
Services (345)			148,974 29
Meters (346)	500		102,952 30
Hydrants (348)			91,560 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>500</b>	<b>0</b>	<b>2,009,142</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,845 36
Transportation Equipment (392)			6,841 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,983 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			57,500 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>81,169</b>
<b>Total utility plant in service directly assignable</b>	<b>26,418</b>	<b>0</b>	<b>2,572,809</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>26,418</b>	<b>0</b>	<b>2,572,809</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	60,000	256,729	26
Transmission and Distribution Mains (343)	482,768	207,280	27
Fire Mains (344)	0		28
Services (345)	218,181	9,727	29
Meters (346)	0		30
Hydrants (348)	63,193	19,273	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>824,142</b>	<b>493,009</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0	27,901	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>27,901</b>	
<b>Total utility plant in service directly assignable</b>	<b>824,142</b>	<b>520,910</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>824,142</b>	<b>520,910</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)			316,729 26
Transmission and Distribution Mains (343)			690,048 27
Fire Mains (344)			0 28
Services (345)			227,908 29
Meters (346)			0 30
Hydrants (348)			82,466 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,317,151</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			27,901 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>27,901</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,345,052</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,345,052</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			8,712	<b>8,712</b>	1
February			8,717	<b>8,717</b>	2
March			9,780	<b>9,780</b>	3
April			9,581	<b>9,581</b>	4
May			9,401	<b>9,401</b>	5
June			10,049	<b>10,049</b>	6
July			11,074	<b>11,074</b>	7
August			9,463	<b>9,463</b>	8
September			9,179	<b>9,179</b>	9
October			9,031	<b>9,031</b>	10
November			7,731	<b>7,731</b>	11
December			8,288	<b>8,288</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>111,006</b>	<b>111,006</b>	
Less: Water sold				90,022	13
Volume pumped but not sold				<b>20,984</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				1,200	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,550</b>	19
Volume pumped but unaccounted for				<b>19,434</b>	20
Percent of water lost				<b>18%</b>	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.)				6,440	24
Date of maximum: 7/16/2004					25
Cause of maximum:					26
DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				787	27
Date of minimum: 1/11/2004					28
Total KWH used for pumping for the year				136,588	29
If water is purchased: Vendor Name: NOT APPLICABLE					30
Point of Delivery:					31

**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>	
266 HARRISON AVENUE	#3	400	19	335,000	Yes	<b>1</b>
981 MINNEAPOLIS AVENUE	#4	400	16	335,000	Yes	<b>2</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	#3	#4		1
Location	266 HARRISON AVENUE 981 MINNEAPOLIS AVENUE			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULDS		5
Year Installed	1974	2004		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	612	550		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN		10
Year Installed	1974	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	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
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3 NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1918	1976	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons (actual)	65,000	300,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400	0.8820	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	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	0.750	281	0	0	0	281	1
M	D	1.000	730	0	0	0	730	2
M	D	1.250	215	0	0	0	215	3
M	D	1.500	380	0	0	0	380	4
M	D	2.000	1,325	0	0	0	1,325	5
M	D	4.000	18,269	0	0	0	18,269	6
M	D	6.000	54,484	627	0	0	55,111	7
M	D	8.000	33,439	0	0	0	33,439	8
M	D	10.000	17,545	0	0	0	17,545	9
M	D	12.000	1,700	2,660	0	0	4,360	10
<b>Total Within Municipality</b>			<b>128,368</b>	<b>3,287</b>	<b>0</b>	<b>0</b>	<b>131,655</b>	
<b>Total Utility</b>			<b>128,368</b>	<b>3,287</b>	<b>0</b>	<b>0</b>	<b>131,655</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	771	19	0	0	790		1
M	1.000	252	0	0	0	252	74	2
M	1.250	6	0	0	0	6		3
M	1.500	18	0	0	0	18		4
M	2.000	19	0	0	0	19		5
M	3.000	4	0	0	0	4		6
M	4.000	4	0	0	0	4		7
M	6.000	11	0	0	0	11		8
M	8.000	3	0	0	0	3		9
M	12.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>1,089</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>1,108</b>	<b>74</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	1,193	108	6	11	1,306	102	1
1.000	45	0	1	0	44	6	2
1.250	4	0	0	(1)	3	1	3
1.500	20	0	0	0	20	17	4
2.000	19	0	0	2	21	1	5
3.000	9	2	1	0	10	2	6
4.000	3	0	0	0	3	1	7
<b>Total:</b>	<b>1,293</b>	<b>110</b>	<b>8</b>	<b>12</b>	<b>1,407</b>	<b>130</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	1,056	103	3	2	0	142	1,306	1
1.000	5	24	7	4	0	4	44	2
1.250	0	3	0	0	0	0	3	3
1.500	0	16	1	0	0	3	20	4
2.000	0	13	3	5	0	0	21	5
3.000	0	7	1	2	0	0	10	6
4.000	0	1	0	2	0	0	3	7
<b>Total:</b>	<b>1,061</b>	<b>167</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>149</b>	<b>1,407</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	200	9			209	2
<b>Total Fire Hydrants</b>	<b>200</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>209</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:	209
Number of distribution system valves end of year:	243
Number of distribution valves operated during year:	140

## WATER OPERATING SECTION FOOTNOTES

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

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

RENT OF WATER TOWER SPACE TO CELLULAR COMPANY \$13,350

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

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

ac 640 - \$3367 well maintenance and repairs payroll, \$3702 payroll for other transmission maintenance.

ac 651 2004 increase due to main breaks.

ac 923 2003 included \$17,000 for grant administration by engineering firm.

ac 930 office rent for water ut increased to \$6,400 annually

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

LAKE DISTRICT TAX RATE

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

AC 310 CATHOLIC CHURCH WINDOW COSTS ADDED TO LAND

AC 314 NEW WELL #4 \$159,859, REMOVE WELL #2 \$9,942

AC 321 NEW WELL HOUSE #4 BEHIND NEW CITY SHOP \$129,461; REMOVE OLD WELL HOUSE ON CENTER STREET WITH DEMOLITION OF OLD CITY SHOP \$8,702

AC 325 MASTER TOWER AND WELL CONTROL AT CITY SHOP \$11,947; WELL METER FOR NEW WELL #4 \$1,995

AC 328 KATOLIGHT CORP ELECTRIC GENERATOR OUTSIDE NEW WELLHOUSE \$21,271

AC 342 NEW NORTH WATER TOWER \$286,294--PORTION NOT FUNDED BY CDBG.

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

AC 342 NEW NORTH WATER TOWER--PORTION FUNDED BY CDBG \$256,728

AC 397.1 SCADA EQ- TELEMETRY EQUIPMENT WELLS AND TOWERS

---

## WATER OPERATING SECTION FOOTNOTES

---

### 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.

ELDON AVENUE PROJECT 645 LF 12" MAIN \$34,551 FUNDED BY CDBG GRANTS;  
SUMMIT AVENUE PROJECT 2015 LF 12' AND 627 LF 6" COST \$464,583 FUNDED WITH  
CDBG GRANT IN AMOUNT OF \$172,729 AND BALANCE OF \$291,854 WITH PROCEEDS OF  
LONG-TERM DEBT.

---

### Water Services (Page W-18)

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

SERVICES INSTALLED AS PART OF 2004 SUMMIT STREET EXTENSION WERE FUNDED WITH  
PROCEEDS OF LONG-TERM DEBT

---

### Meters (Page W-19)

Explain all reported adjustments.

IN UTILITY'S YEAR END COUNTS OF KNOW METERS AND CUSTOMERS THOSE ADJUSTMENTS  
NECESSARY. THE 1 1/4 INCH METER ADJUSTMENTS WAS NECESSARY SINCE IT WAS  
DETERMINED AT CUSTOMERS PREMISES THAT IT WAS A 1" METER AND NOT 1 1/4

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

UTILITY TESTS 3/4" AND 1" METER EVERY 10 YEARS UNLESS THEY FAIL OR A  
COMPLAINT IS MADE. THEN THOSE METERS ARE TESTED LESS THAN TEN 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

---

**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	572,881	565,393	1
<b>Total Sewage Operating Revenues</b>	<b>572,881</b>	<b>565,393</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	2,064	2,575	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	3,134	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>2,064</b>	<b>5,709</b>	
<b>Total Operating Revenues</b>	<b>574,945</b>	<b>571,102</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	175,415	170,879	8
Maintenance Expenses (831-834)	52,084	43,751	9
Customer Accounting & Collection Expenses (840-843)	9,059	11,003	10
Administrative and General Expenses (850-857)	184,390	159,239	11
<b>Total Operation and Maintenance Expenses</b>	<b>420,948</b>	<b>384,872</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	97,217	97,070	12
Amortization Expense (404)		0	13
Taxes (408)	10,599	10,255	14
<b>Total Other Operating Expenses</b>	<b>107,816</b>	<b>107,325</b>	
<b>Total Operating Expenses</b>	<b>528,764</b>	<b>492,197</b>	
<b>NET OPERATING INCOME</b>	<b>46,181</b>	<b>78,905</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	23	998	7,978	1
Commercial Revenues	1	947	5,885	2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>24</b>	<b>1,945</b>	<b>13,863</b>	
Measured Service to General Customers (622)				
Residential Revenues	938	36,944	306,468	5
Commercial Revenues	160	28,629	162,275	6
Industrial Revenues	13	10,203	50,247	7
Revenues from Public Authorities	12	7,519	40,028	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,123</b>	<b>83,295</b>	<b>559,018</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,147</b>	<b>85,240</b>	<b>572,881</b>	

### HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

### OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.  
 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>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,064	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,064</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	97,676	90,790	1
Power and Fuel for Pumping (821)	3,617	4,121	2
Power and Fuel for Aeration Equipment (822)	33,681	34,426	3
Chlorine (823)	10,443	7,893	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	26,873	29,590	8
Transportation Expenses (828)	3,125	4,059	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>175,415</b>	<b>170,879</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	33,190	23,272	11
Maintenance of Collection System Pumping Equipment (832)	3,164	2,477	12
Maintenance of Treatment and Disposal Plant Equipment (833)	12,021	15,463	13
Maintenance of General Plant Structures and Equipment (834)	3,709	2,539	14
<b>Total Maintenance Expenses</b>	<b>52,084</b>	<b>43,751</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	7,389	7,442	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,670	3,561	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>9,059</b>	<b>11,003</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	12,682	11,520	19
Office Supplies and Expenses (851)	5,226	4,656	20
Outside Services Employed (852)	89,100	67,565	21
Insurance Expense (853)	20,311	20,508	22
Employees Pensions and Benefits (854)	43,402	47,647	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)	1,778	0	<b>24</b>
Miscellaneous General Expenses (856)	5,491	4,143	<b>25</b>
Rents (857)	6,400	3,200	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>184,390</b>	<b>159,239</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>420,948</b>	<b>384,872</b>	

**TAXES (ACCT. 408 - SEWER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		9,165	8,758	1
Local and School Tax Equivalent on Meters Charged by Water Department		797	812	2
PSC Remainder Assessment		637	685	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>10,599</b>	<b>10,255</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	14,735		6
Collecting Mains and Accessories (313)	367,416		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>382,151</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	108,716		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>108,716</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	36,340		17
Structures and Improvements (331)	531,592		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	498,296		20
Secondary Treatment Equipment (334)	848,515		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	157,286		23
Sludge Treatment and Disposal Equipment (337)	432,250		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	50,202		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			14,735 6
Collecting Mains and Accessories (313)			367,416 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>382,151</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			108,716 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>108,716</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			36,340 17
Structures and Improvements (331)			531,592 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			498,296 20
Secondary Treatment Equipment (334)			848,515 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			157,286 23
Sludge Treatment and Disposal Equipment (337)			432,250 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			50,202 26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>2,554,481</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	2,845		32
Transportation Equipment (373)	13,542		33
Other General Equipment (379)	97,895		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>114,282</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,159,630</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>3,159,630</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>2,554,481</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			2,845 32
Transportation Equipment (373)			13,542 33
Other General Equipment (379)			97,895 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>114,282</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,159,630</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,159,630</b>

## SEWER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	190,519	6,166	6
Collecting Mains and Accessories (313)	755,144	44,440	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>945,663</b>	<b>50,606</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	118,836		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	117,457		20
Secondary Treatment Equipment (334)	190,579		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	28,821		23
Sludge Treatment and Disposal Equipment (337)	99,401		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	11,834		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			196,685 6
Collecting Mains and Accessories (313)			799,584 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>996,269</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			118,836 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			117,457 20
Secondary Treatment Equipment (334)			190,579 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			28,821 23
Sludge Treatment and Disposal Equipment (337)			99,401 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			11,834 26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>566,928</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,512,591</b>	<b>50,606</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>1,512,591</b>	<b>50,606</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>566,928</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<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>1,563,197</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,563,197</b>

### SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	7	0	0	0	7		1
Sewer	3.000	1	0	0	0	1		2
Sewer	4.000	910	1	0	0	911	88	3
Sewer	6.000	123	3	0	0	126		4
Sewer	8.000	3	0	0	0	3		5
<b>Total Utility</b>		<b>1,044</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>1,048</b>	<b>88</b>	

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,126	0	0	0	2,126	1
6.000	2,911	0	0	0	2,911	2
8.000	101,069	1,552	0	0	102,621	3
10.000	5,368	0	0	0	5,368	4
12.000	2,900	0	0	0	2,900	5
<b>Total Utility</b>	<b>114,374</b>	<b>1,552</b>	<b>0</b>	<b>0</b>	<b>115,926</b>	

---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Operation & Maintenance Expenses (Page S-05)

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

AC 831 MAINT COLL SYSTEM-HIGH AMOUNT OF LIFT STATION PUMP REPAIRS REQUIRED IN 2004.

AC 852 OUTSIDE SERVICES-2004 CHARGES FROM ELLSWORTH BIOSOLIDS FACILITY INCREASED FROM \$64,072 IN 2003 TO \$83,874 IN 2004

---

### Sewer Services (Page S-11)

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

THREE 6" SERVICES FUNDED BY CDBG GRANT IN AMOUNT OF \$2,214.31, AND ONE UTILITY CUSTOMER FUNDED A 4" SERVICE IN AMOUNT OF \$3,247

---

### Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

FUNDED WITH CDBG.

If Sewer Mains Additions column total is greater than zero AND Additions on both of the Sewer Utility Plant in Service schedules (Accounts 313, 314 and/or 315) are zero, please explain.

ELDON STREET PROJECT-SEWER MAINS INCLUDED \$44,441 AND FUNDED BY CDBG.

---