



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY

Utility Address: 404 EAST LAKE STREET
HORICON, WI 53032

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID J PASEWALD

Title: CITY CLERK - TREASURER

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address: n/a

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

Name: TIM HERLITZKA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: JAMES GRIGG

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 3/4/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSEN

Title: UTILITY SUPERVISOR

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3544

Fax Number: (920) 485 - 3503

E-mail Address: hwwtp@powerweb.net

Name of utility commission/committee: Public Works and Development Committee

Names of members of utility commission/committee:

JERRY BILLINGTON
JAMES GRIGG, CHARIMAN
DONALD SCHWANKE, SR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

Midwest Contract Operations, Inc. no longer provides water operating services to the department.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	616,336	583,333	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	239,483	252,202	2
Depreciation Expense (403)	84,029	76,444	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	81,235	60,250	5
Total Operating Expenses	404,747	388,896	
Net Operating Income	211,589	194,437	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	211,589	194,437	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,210	23,487	10
Miscellaneous Nonoperating Income (421)	37,516	0	11
Total Other Income	44,726	23,487	
Total Income	256,315	217,924	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,093)	0	12
Other Income Deductions (426)	6,923	6,640	13
Total Miscellaneous Income Deductions	1,830	6,640	
Income Before Interest Charges	254,485	211,284	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	58,602	60,853	14
Amortization of Debt Discount and Expense (428)	3,324	3,324	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,942	16,350	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	43,700	19
Total Interest Charges	76,868	36,827	
Net Income	177,617	174,457	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,648,985	1,158,596	20
Balance Transferred from Income (433)	177,617	174,457	21
Miscellaneous Credits to Surplus (434)	0	315,932	22
Miscellaneous Debits to Surplus--Debit (435)	5,574	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,821,028	1,648,985	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	616,336		616,336	1
Total (Acct. 400):	616,336	0	616,336	
Operation and Maintenance Expense (401-402):				
Derived	239,483		239,483	2
Total (Acct. 401-402):	239,483	0	239,483	
Depreciation Expense (403):				
Derived	84,029		84,029	3
Total (Acct. 403):	84,029	0	84,029	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	81,235		81,235	5
Total (Acct. 408):	81,235	0	81,235	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	211,589	0	211,589	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	7,210	0	7,210 11
Total (Acct. 419):	7,210	0	7,210
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		37,516	37,516 12
CONTRIBUTIONS IN AID OF CONSTRUCTION	0	0	0 13
Total (Acct. 421):	0	37,516	37,516
TOTAL OTHER INCOME:	7,210	37,516	44,726
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,093)		(5,093) 14
NONE	0	0	0 15
Total (Acct. 425):	(5,093)	0	(5,093)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		6,923	6,923 16
NONE	0	0	0 17
Total (Acct. 426):	0	6,923	6,923
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,093)	6,923	1,830
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	58,602		58,602 18
Total (Acct. 427):	58,602	0	58,602
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	3,324		3,324 19
Total (Acct. 428):	3,324	0	3,324
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	14,942		14,942 21
Total (Acct. 430):	14,942	0	14,942

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	76,868	0	76,868
NET INCOME:	147,024	30,593	177,617
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,339,693	309,292	1,648,985 24
Total (Acct. 216):	1,339,693	309,292	1,648,985
Balance Transferred from Income (433):			
Derived	147,024	30,593	177,617 25
Total (Acct. 433):	147,024	30,593	177,617
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
EXPENSE INCURRED IN PRIOR PERIOD-COMPENSATED	0	5,574	5,574 27
Total (Acct. 435)--Debit:	0	5,574	5,574
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,486,717	334,311	1,821,028

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	616,336	0	0	0	616,336	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	616,336	0	0	0	616,336	

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	83,542		83,542	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	83,542	0	83,542	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,087,686	3,963,468	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	879,542	906,567	2
Net Utility Plant	3,208,144	3,056,901	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	23,295	28,177	6
Special Funds (125)	327,768	513,147	7
Total Other Property and Investments	351,563	541,824	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,431	107,288	8
Temporary Cash Investments (132)	275,185		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	132,842	136,132	11
Other Accounts Receivable (143)	546	10,140	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	52,014	41,328	14
Materials and Supplies (150)	19,901	20,334	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	515,919	315,222	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,765	34,089	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	598	0	20
Total Deferred Debits	31,363	34,089	
Total Assets and Other Debits	4,106,989	3,948,036	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	532,624	532,624	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,821,028	1,648,985	23
Total Proprietary Capital	2,353,652	2,181,609	
LONG-TERM DEBT			
Bonds (221)	1,155,000	1,205,000	24
Advances from Municipality (223)	280,556	309,614	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,435,556	1,514,614	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,235	94,084	28
Payables to Municipality (233)	104,752	75,827	29
Customer Deposits (235)	10,730	10,529	30
Taxes Accrued (236)	75,498	56,581	31
Interest Accrued (237)	14,229	14,792	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	215,444	251,813	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	102,337	0	36
Total Deferred Credits	102,337	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,106,989	3,948,036	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,963,468	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,632,382	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	455,304	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	0				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,087,686	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	764,123	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	115,419	0	0	0	13
Total Accumulated Provision	879,542	0	0	0	
Net Utility Plant	3,208,144	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	798,071				798,071	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,029				84,029	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,558				4,558	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	88,587	0	0	0	88,587	16
Debits during year						17
Book cost of plant retired	20,679				20,679	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	101,856				101,856	21
					0	22
					0	23
					0	24
Total debits	122,535	0	0	0	122,535	25
Balance end of year (110.1)	764,123	0	0	0	764,123	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	108,496				108,496	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	6,923				6,923	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	6,923	0	0	0	6,923	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	115,419	0	0	0	115,419	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	500	0	0	500	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	19,901	20,334 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	19,901	20,334

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 WATER REVENUE BONDS	3,324	428	30,765	1
Total			<u><u>30,765</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	532,624	1
Changes during year (explain):		2
Balance end of year	<u><u>532,624</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)	
2002 WATER REVENUE BONDS	02/01/2002	10/01/2021	4.83%	1,155,000	1
Total Bonds (Account 221):				1,155,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2002 ADVANCE	07/01/2002	12/01/2012	5.00%	280,556	1
Total for Account 223				280,556	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	56,581	1
Accruals:		
Charged water department expense	81,235	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	81,235	
Taxes paid during year:		
County, state and local taxes	54,862	6
Social Security taxes	6,697	7
PSC Remainder Assessment	759	8
Other (explain):		
NONE		9
Total payments and other debits	62,318	
Balance end of year	75,498	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2002 WATER REVENUE BONDS	14,792	58,602	59,165	14,229	2
Subtotal	14,792	58,602	59,165	14,229	
Advances from Municipality (223)					
2002 ADVANCE	0	14,942	14,942	0	3
Subtotal	0	14,942	14,942	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,792	73,544	74,107	14,229	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	23,295	2
Total (Acct. 124):	23,295	
Special Funds (125):		
REDEMPTION ACCOUNT	34,458	3
WATER TOWER LEASE DEPOSIT	10,726	4
RESERVE ACCOUNT	122,298	5
CONSTRUCTION ACCOUNT	87,628	6
DEPRECIATION ACCOUNT	72,658	7
Total (Acct. 125):	327,768	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	132,842	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	132,842	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	546	15
Total (Acct. 143):	546	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS	4,882	16
RECEIVABLE FROM SEWER FOR JOINT METERING EXPENSES	10,870	17
VARIOUS OPERATING ITEMS FROM SEWER	33,492	18
VARIOUS OPERATING ITEMS FROM MUNICIPALITY	2,770	19
CAPITAL ITEMS FROM SEWER		20
Total (Acct. 145):	52,014	

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)	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	598	23
Total (Acct. 183):	598	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY FOR WAGES AND BENEFITS	46,065	24
CUSTOMER COLLECTIONS DUE TO SEWER	58,687	25
Total (Acct. 233):	104,752	
Other Deferred Credits (253):		
Regulatory Liability	96,763	26
COMPENSATED ABSENSES	5,574	27
Total (Acct. 253):	102,337	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,528,658	0	0	0	3,528,658	1
Materials and Supplies	20,117	0	0	0	20,117	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	781,097	0	0	0	781,097	4
Customer Advances for Construction					0	5
Regulatory Liability	48,381	0	0	0	48,381	6
					0	7
Average Net Rate Base	2,719,297	0	0	0	2,719,297	
Net Operating Income	211,589	0	0	0	211,589	8
Net Operating Income as a percent of Average Net Rate Base	7.78%	N/A	N/A	N/A	7.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	101,856	0	0	0	101,856	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	5,093				5,093	4
Other (specify): NONE					0	5
Balance End of Year	96,763	0	0	0	96,763	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Account 425 - An adjustment was made to reflect the utility's portion of a liability relating to compensated absences from prior years.

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

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

N/A

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

Account 233 - Amount represents wages and benefits owed to the city as well as customer billings collected on behalf of the sewer utility.

Account 145 - Amount is for various operating items owed from sewer.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department
Horicon, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Horicon Water Department, an enterprise fund of the City of Horicon, as of December 31, 2004 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Horicon Water Department and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin
March 4, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	581,522	547,884	1
Total Sales of Water	581,522	547,884	
Other Operating Revenues			
Forfeited Discounts (470)	1,859	2,271	2
Miscellaneous Service Revenues (471)	1,171	960	3
Rents from Water Property (472)	28,906	27,794	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,878	4,424	6
Total Other Operating Revenues	34,814	35,449	
Total Operating Revenues	616,336	583,333	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	125	211	7
Pumping Expenses (620-625)	47,107	38,251	8
Water Treatment Expenses (630-635)	12,653	11,611	9
Transmission and Distribution Expenses (640-655)	44,785	94,006	10
Customer Accounts Expenses (901-904)	25,893	23,221	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	108,920	84,902	13
Total Operation and Maintenance Expenses	239,483	252,202	
Other Operating Expenses			
Depreciation Expense (403)	84,029	76,444	14
Amortization Expense (404-407)		0	15
Taxes (408)	81,235	60,250	16
Total Other Operating Expenses	165,264	136,694	
Total Operating Expenses	404,747	388,896	
NET OPERATING INCOME	211,589	194,437	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,280	65,068	230,242	4
Commercial	130	17,272	48,735	5
Industrial	27	73,949	107,957	6
Total Metered Sales to General Customers (461)	1,437	156,289	386,934	
Private Fire Protection Service (462)	7		8,122	7
Public Fire Protection Service (463)	2		176,752	8
Other Sales to Public Authorities (464)	18	3,099	9,714	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,464	159,388	581,522	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	176,752	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	176,752	
Forfeited Discounts (470):		
Customer late payment charges	1,859	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,859	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	1,171	7
Total Miscellaneous Service Revenues (471)	1,171	
Rents from Water Property (472):		
WATER TOWER LEASE	28,906	8
Total Rents from Water Property (472)	28,906	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,878	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,878	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	125	211	4
Total Source of Supply Expenses	125	211	
PUMPING EXPENSES			
Operation Labor (620)	8,319	6,159	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	31,183	29,462	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	7,605	2,630	9
Total Pumping Expenses	47,107	38,251	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,622	2,337	10
Chemicals (631)	7,502	7,396	11
Operation Supplies and Expenses (632)	1,117	1,723	12
Maintenance of Water Treatment Plant (635)	1,412	155	13
Total Water Treatment Expenses	12,653	11,611	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	14,382	8,901	14
Operation Supplies and Expenses (641)	60	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,186	58,461	16
Maintenance of Mains (651)	9,874	11,177	17
Maintenance of Services (652)	1,614	5,758	18
Maintenance of Meters (653)	10,215	6,860	19
Maintenance of Hydrants (654)	4,929	2,247	20
Maintenance of Other Plant (655)	2,525	602	21
Total Transmission and Distribution Expenses	44,785	94,006	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,079	2,228	22
Accounting and Collecting Labor (902)	21,033	20,032	23
Supplies and Expenses (903)	781	961	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	25,893	23,221	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,717	0	27
Office Supplies and Expenses (921)	1,689	1,723	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	31,026	43,663	30
Property Insurance (924)	4,588	4,058	31
Injuries and Damages (925)	2,591	1,217	32
Employee Pensions and Benefits (926)	43,267	26,893	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	7,480	5,426	35
Transportation Expenses (933)	3,177	1,541	36
Maintenance of General Plant (935)	385	381	37
Total Administrative and General Expenses	108,920	84,902	
Total Operation and Maintenance Expenses	239,483	252,202	

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		75,498	56,581	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,719	1,583	2
Net property tax equivalent		73,779	54,998	
Social Security		6,697	4,678	3
PSC Remainder Assessment		759	574	4
Other (specify): NONE			0	5
Total tax expense		81,235	60,250	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		9.083232				5
School tax rate	mills		10.128141				6
Voc. school tax rate	mills		1.535231				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.746604				10
Less: state credit	mills		1.000710				11
Net tax rate	mills		19.745894				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.083232				14
Combined School Tax Rate	mills		11.663372				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.746604				17
Total Tax Rate	mills		20.746604				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		19.745894				20
Net Local and School Tax Rate	mills		19.745894				21
Utility Plant, Jan. 1	\$	3,963,468	3,963,468				22
Materials & Supplies	\$	20,334	20,334				23
Subtotal	\$	3,983,802	3,983,802				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,983,802	3,983,802				26
Assessment Ratio	dec.		0.959755				27
Assessed Value	\$	3,823,474	3,823,474				28
Net Local & School Rate	mills		19.745894				29
Tax Equiv. Computed for Current Year	\$	75,498	75,498				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	75,498					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	90,146		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	95,546	0	
PUMPING PLANT			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	279,520	2,443	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,335	156,568	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
Total Pumping Plant	408,444	159,011	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,323		23
Total Water Treatment Plant	8,323	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			90,146	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	95,546	
PUMPING PLANT				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			281,963	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,249		251,654	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
Total Pumping Plant	3,249	0	564,206	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
Total Water Treatment Plant	0	0	8,323	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,950		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	691,782	51,630	26
Transmission and Distribution Mains (343)	1,492,888		27
Fire Mains (344)	0		28
Services (345)	269,170		29
Meters (346)	181,440	17,486	30
Hydrants (348)	183,566		31
Other Transmission and Distribution Plant (349)	1,049		32
Total Transmission and Distribution Plant	2,821,845	69,116	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	18,808		36
Transportation Equipment (392)	37,632		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,089		39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,280		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)	0		45
Total General Plant	90,776	0	
Total utility plant in service directly assignable	3,424,934	228,127	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,424,934	228,127	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,950 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			743,412 26
Transmission and Distribution Mains (343)			1,492,888 27
Fire Mains (344)			0 28
Services (345)			269,170 29
Meters (346)	17,430		181,496 30
Hydrants (348)			183,566 31
Other Transmission and Distribution Plant (349)			1,049 32
Total Transmission and Distribution Plant	17,430	0	2,873,531
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,480 35
Computer Equipment (391.1)			18,808 36
Transportation Equipment (392)			37,632 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,089 39
Laboratory Equipment (395)			2,263 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,280 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,224 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	90,776
Total utility plant in service directly assignable	20,679	0	3,632,382
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,679	0	3,632,382

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

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

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

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

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

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	323,931	30,838	27
Fire Mains (344)	0		28
Services (345)	52,042	2,310	29
Meters (346)	0		30
Hydrants (348)	41,815	4,368	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	417,788	37,516	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	417,788	37,516	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	417,788	37,516	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			354,769 27
Fire Mains (344)			0 28
Services (345)			54,352 29
Meters (346)			0 30
Hydrants (348)			46,183 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	455,304
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	455,304
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	455,304

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			17,244	17,244	1
February			16,357	16,357	2
March			16,660	16,660	3
April			17,489	17,489	4
May			15,743	15,743	5
June			14,673	14,673	6
July			16,212	16,212	7
August			14,792	14,792	8
September			15,717	15,717	9
October			17,257	17,257	10
November			14,496	14,496	11
December			14,075	14,075	12
Total annual pumpage	0	0	190,715	190,715	
Less: Water sold				159,388	13
Volume pumped but not sold				31,327	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,500	16
Volume related to equipment/system malfunction				4,050	17
Non-utility volume NOT included in water sales				151	18
Total volume not sold but accounted for				7,701	19
Volume pumped but unaccounted for				23,626	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				790	23
Date of maximum: 1/8/2004					24
Cause of maximum: Water Main Break.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				178	26
Date of minimum: 1/17/2004					27
Total KWH used for pumping for the year				345,820	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MILL STREET	#1	582	8	432,000	Yes	1
MILL STREET	#2	582	8	432,000	Yes	2
BARSTOW STREET	#3	725	12	720,000	Yes	3
CLINTON STREET	#4	786	21	1,440,000	Yes	4

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	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	AMERICAN TURBINE	LAYNE	5
Year Installed	1946	2004	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	1,400	300	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	9 10
Year Installed	1946	2004	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	200	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	10			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	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	186	6
Total capacity in gallons (actual)	200,000	103,700	400,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	2.000	176	0	0	0	176	1
M	D	4.000	12,401	0	0	0	12,401	2
M	D	6.000	54,733	0	0	0	54,733	3
P	D	8.000	36,137	0	0	0	36,137	4
P	D	10.000	13,720	567	0	0	14,287	5
M	D	12.000	11,072	0	0	0	11,072	6
Total Within Municipality			128,239	567	0	0	128,806	
Total Utility			128,239	567	0	0	128,806	

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	1,093	0	0	0	1,093	19	1
M	1.000	321	0	0	0	321	41	2
M	1.250	10	0	0	0	10	1	3
M	1.500	21	0	0	0	21	2	4
M	2.000	34	0	0	0	34	5	5
M	4.000	10	0	0	0	10	1	6
M	6.000	6	2	0	0	8	1	7
M	8.000	13	0	0	0	13	7	8
Total Utility		1,508	2	0	0	1,510	77	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,159	138	231	0	1,066	153	1
0.750	335	12	17	(5)	325	0	2
1.000	37	6	1	0	42	7	3
1.250	0	0	0	0	0	0	4
1.500	29	0	0	1	30	11	5
2.000	19	1	0	0	20	8	6
3.000	4	0	0	0	4	2	7
4.000	5	0	0	0	5	1	8
6.000	1	0	0	1	2	1	9
Total:	1,589	157	249	(3)	1,494	183	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,012	39	5	4	0	6	1,066	1
0.750	261	38	3	1	0	22	325	2
1.000	2	26	6	3	0	5	42	3
1.250	0	0	0	0	0	0	0	4
1.500	0	25	2	3	0	0	30	5
2.000	1	8	4	3	0	4	20	6
3.000	0	0	2	2	0	0	4	7
4.000	0	0	3	2	0	0	5	8
6.000	0	0	2	0	0	0	2	9
Total:	1,276	136	27	18	0	37	1,494	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	253	1			254	2
Total Fire Hydrants	253	1	0	0	254	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	254
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	127

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 650 - Prior year included the painting of a water tower.

Accounts 920, 923, 926 - Variances are a result of switching from a contract operator. The utility now does the work with utility staff, leading to added wages and benefits and lower outside services.

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.

Account 325 - Additions are for the completion of the Well #4 project.

Account 342 - Additional costs for a project completed in 2003 were incurred in 2004.

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.

Additions financed by developers.

Water Services (Page W-18)

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

Additions financed by developers.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to reconcile to physical counts.

If 2-inch or greater meters are reported as residential, please explain.

This is due to a customer having a fire sprinkler system in their home.

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
