



3015 (02-02-05)

ANNUAL REPORT

OF

Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Principal Office: 511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

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: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Utility Address: 511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

When was utility organized? 10/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES BYDALEK

Title: CLERK-TREASURER

Office Address:

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

E-mail Address: vmishicot@lakefield.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: CLARENCE MEYER

Title: CHAIRMAN

Office Address:

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

E-mail Address: vmishicot@lakefield.net

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: SCHENCK SOLUTIONS

Title:

Office Address: SCHENCK SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 3819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 9/10/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: MR JAMES BYDALEK

Title: CLERK-TREASURER

Office Address:
511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

E-mail Address: vmishicot@lakefield.net

Name: MR LAWRENCE HLINAK

Title: SUPERINTENDENT

Office Address:
511 E. MAIN STREET
P.O. BOX 385
MISHICOT, WI 54228-0385

Telephone: (920) 755 - 2525

Fax Number: (920) 755 - 2525

E-mail Address: vmishicot@lakefield.net

Name: WEB PAGE

Title:

Office Address:
ADDRESS
MISHICOT, WI 54228-0385

Telephone:

Fax Number:

E-mail Address: www.mishicot.org

Name of utility commission/committee: Mishicot Utility Commission

Names of members of utility commission/committee:

MR HARVEY DVORAK
MR DONALD HAACK

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR KENNETH HISCHKE

MR MELVIN KLIMENT

Is sewer service rendered by a utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	178,773	176,614	1
Operating Expenses:			
Operation and Maintenance Expense (401)	81,570	78,502	2
Depreciation Expense (403)	26,832	26,385	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,179	31,290	5
Total Operating Expenses	139,581	136,177	
Net Operating Income	39,192	40,437	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	39,192	40,437	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,312	16,894	9
Miscellaneous Nonoperating Income (421)	102,108	94,531	10
Total Other Income	114,420	111,425	
Total Income	153,612	151,862	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,443)	0	11
Other Income Deductions (426)	12,414	12,414	12
Total Miscellaneous Income Deductions	5,971	12,414	
Income Before Interest Charges	147,641	139,448	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,751	17,180	13
Amortization of Debt Discount and Expense (428)	(4,608)	11,981	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	21,195	23,849	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	33,338	53,010	
Net Income	114,303	86,438	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,114,888	2,851,093	19
Balance Transferred from Income (433)	114,303	86,438	20
Miscellaneous Credits to Surplus (434)	0	1,177,357	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	4,229,191	4,114,888	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	178,773		178,773	1
Total (Acct. 400):	178,773	0	178,773	
Operation and Maintenance Expense (401):				
Derived	81,570		81,570	2
Total (Acct. 401):	81,570	0	81,570	
Depreciation Expense (403):				
Derived	26,832		26,832	3
Total (Acct. 403):	26,832	0	26,832	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	31,179		31,179	5
Total (Acct. 408):	31,179	0	31,179	
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:	39,192	0	39,192	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	12,312	0	12,312	10
Total (Acct. 419):	12,312	0	12,312	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,700	1,700	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONREGULATED SEWER DEPT. INCOME	98,708	0	98,708 12
CONTRIBUTED PLANT SEWER	1,700	0	1,700 13
Total (Acct. 421):	100,408	1,700	102,108
TOTAL OTHER INCOME:	112,720	1,700	114,420

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,443)		(6,443) 14
NONE	0	0	0 15
Total (Acct. 425):	(6,443)	0	(6,443)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,414	12,414 16
NONE	0	0	0 17
Total (Acct. 426):	0	12,414	12,414
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,443)	12,414	5,971

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	16,751		16,751 18
Total (Acct. 427):	16,751	0	16,751
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	(4,608)		(4,608) 19
Total (Acct. 428):	(4,608)	0	(4,608)
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	21,195		21,195 21
Total (Acct. 430):	21,195	0	21,195
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	33,338	0	33,338
NET INCOME:	125,017	(10,714)	114,303
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,625,707	489,181	4,114,888 24
Total (Acct. 216):	3,625,707	489,181	4,114,888
Balance Transferred from Income (433):			
Derived	125,017	(10,714)	114,303 25
Total (Acct. 433):	125,017	(10,714)	114,303
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,750,724	478,467	4,229,191

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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	178,773	0	0	0	178,773	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	178,773	0	0	0	178,773	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,064,690	2,020,435	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	479,270	580,468	2
Net Utility Plant	1,585,420	1,439,967	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,783,079	3,777,654	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,194,630	1,110,083	4
Net Nonutility Property	2,588,449	2,667,571	
Investment in Municipality (123)	449,851	449,851	5
Other Investments (124)	9,464	13,559	6
Special Funds (125)	582,462	544,165	7
Total Other Property and Investments	3,630,226	3,675,146	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	737	139	8
Temporary Cash Investments (132)	421,987	400,625	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,194	43,004	11
Other Accounts Receivable (143)	125,712	115,401	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,933	8,703	14
Materials and Supplies (150)	2,308	2,170	15
Prepayments (165)	2,226	2,642	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	605,097	572,684	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,576	19,968	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	73,056	78,764	20
Total Deferred Debits	97,632	98,732	
Total Assets and Other Debits	5,918,375	5,786,529	

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)	115,987	115,987	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,229,191	4,114,888	23
Total Proprietary Capital	4,345,178	4,230,875	
LONG-TERM DEBT			
Bonds (221)	627,378	628,863	24
Advances from Municipality (223)	411,761	470,584	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,039,139	1,099,447	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,882	61,488	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,250	29,193	31
Interest Accrued (237)	5,540	7,163	32
Other Current and Accrued Liabilities (238)	16,659	16,059	33
Total Current and Accrued Liabilities	69,331	113,903	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	464,727	342,304	36
Total Deferred Credits	464,727	342,304	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,918,375	5,786,529	

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	2,020,435	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,434,526	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	630,164	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,064,690	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)	325,573	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	153,697	0	0	0	12
Total Accumulated Provision	479,270	0	0	0	
Net Utility Plant	1,585,420	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)	439,185				439,185	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,832				26,832	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	884				884	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	27,716	0	0	0	27,716	16
Debits during year						17
Book cost of plant retired	12,459				12,459	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	128,869				128,869	21
					0	22
					0	23
					0	24
Total debits	141,328	0	0	0	141,328	25
Balance end of year (110.1)	325,573	0	0	0	325,573	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.97%					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)	141,283				141,283	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,414				12,414	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,414	0	0	0	12,414	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)	153,697	0	0	0	153,697	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.97%					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	3,777,654	6,675	1,250	3,783,079	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,777,654	6,675	1,250	3,783,079	
Less accum. prov. depr. & amort. (122)	1,110,083	84,547		1,194,630	3
Net Nonutility Property	2,667,571	(77,872)	1,250	2,588,449	

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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,196	2,058
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies	112	112
Total Materials and Supplies	<u>2,308</u>	<u>2,170</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 MORTGAGE REVENUE REFUNDING BONDS	3,686	8294	24,576	1
Total			<u><u>24,576</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	115,987	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>115,987</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 CLEAN WATER FUND MORTGAGE REVEN	07/10/2002	05/01/2022	2.75%	627,378	1
Total Bonds (Account 221):				627,378	

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)					
GENERAL OBLIGATION NOTE	05/17/2002	09/01/2011	4.70%	411,761	1
Total for Account 223				411,761	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	29,193	1
Accruals:		
Charged water department expense	31,179	2
Charged electric department expense		3
Charged sewer department expense	3,002	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,181	
Taxes paid during year:		
County, state and local taxes	29,193	6
Social Security taxes	4,728	7
PSC Remainder Assessment	203	8
Other (explain):		
NONE		9
Total payments and other debits	34,124	
Balance end of year	29,250	

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)					
1996 MORTGAGE REVENUE REFUNDING BONDS	0			0	1
CLEAN WATER FUND MORTGAGE REVENUE BONDS	3,435	16,751	17,452	2,734	2
Subtotal	3,435	16,751	17,452	2,734	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTE	3,728	21,195	22,117	2,806	3
Subtotal	3,728	21,195	22,117	2,806	
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	7,163	37,946	39,569	5,540	

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):		
DUE FROM T.I.F. DISTRICT	449,851	1
Total (Acct. 123):	449,851	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	9,464	2
Total (Acct. 124):	9,464	
Special Funds (125):		
SEWER DEPRECIATION FUND	382,417	3
WATER DEPRECIATION FUND	200,045	4
Total (Acct. 125):	582,462	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,194	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	42,194	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	125,712	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	125,712	
Receivables from Municipality (145):		
WATER & SEWER ACCOUNTS ON 2004 TAX ROLL	9,933	13
Total (Acct. 145):	9,933	
Prepayments (165):		
PREPAID INSURANCE	2,226	14
Total (Acct. 165):	2,226	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
SEWER DEPARTMENT	73,056	16
Total (Acct. 183):	73,056	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	122,426	18
T.I.D. CONTRIBUTIONS	342,301	19
Total (Acct. 253):	464,727	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,412,398	0	0	0	1,412,398	1
Materials and Supplies	2,127	0	0	0	2,127	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	382,379	0	0	0	382,379	4
Customer Advances for Construction					0	5
Regulatory Liability	61,213	0	0	0	61,213	6
NONE					0	7
Average Net Rate Base	970,933	0	0	0	970,933	
Net Operating Income	39,192	0	0	0	39,192	8
Net Operating Income as a percent of Average Net Rate Base						
	4.04%	N/A	N/A	N/A	4.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.6	1
Electric		2
Gas		3
Sewer	0.9	4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	128,869	0	0	0	128,869	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	6,443				6,443	4
Other (specify):						
NONE					0	5
Balance End of Year	122,426	0	0	0	122,426	

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

General footnotes

3686 was debited to acct. 428

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

General footnotes

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

Acct. 183 Sewer Department - N/A

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

Acct. 143 Sewer User Charges from Customers Due 12-31-2004

Acct. 145 Water and Sewer Charges Placed on 2004 Tax Roll for Collection by Municipality.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	172,162	170,535	1
Total Sales of Water	172,162	170,535	
Other Operating Revenues			
Forfeited Discounts (470)	1,290	1,201	2
Other Water Revenues (474)	5,321	4,878	3
Total Other Operating Revenues	6,611	6,079	
Total Operating Revenues	178,773	176,614	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	45,590	41,549	4
General Operating Expenses (680-690)	35,980	36,953	5
Total Operation and Maintenance Expenses	81,570	78,502	
Other Operating Expenses			
Depreciation Expense (403)	26,832	26,385	6
Amortization Expense (404)		0	7
Taxes (408)	31,179	31,290	8
Total Other Operating Expenses	58,011	57,675	
Total Operating Expenses	139,581	136,177	
NET OPERATING INCOME	39,192	40,437	

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	526	24,981	66,342	4
Commercial	89	19,220	37,395	5
Industrial				6
Total Metered Sales to General Customers (461)	615	44,201	103,737	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		62,301	8
Other Sales to Public Authorities (464)	15	1,771	6,124	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	631	45,972	172,162	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	62,301	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)	62,301	
Forfeited Discounts (470):		
Customer late payment charges	1,290	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,290	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,184	7
Other (specify): TOWER RENTAL	3,137	8
Total Other Water Revenues (474)	5,321	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	13,598	12,863	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,187	6,360	3
Chemicals (630)	4,180	3,634	4
Supplies and Expenses (640)	6,637	9,475	5
Repairs of Water Plant (650)	14,988	9,217	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	45,590	41,549	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,581	13,205	8
Office Supplies and Expenses (681)	1,978	2,722	9
Outside Services Employed (682)	1,550	1,525	10
Insurance Expense (684)	6,613	5,204	11
Employees Pensions and Benefits (686)	13,844	13,533	12
Regulatory Commission Expenses (688)		378	13
Miscellaneous General Expenses (689)	414	386	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	35,980	36,953	
Total Operation and Maintenance Expenses	81,570	78,502	

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		29,250	29,193	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		638	602	2
Net property tax equivalent		28,612	28,591	
Social Security		2,364	2,508	3
PSC Remainder Assessment		203	191	4
Other (specify): NONE			0	5
Total tax expense		31,179	31,290	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215270				3
County tax rate	mills		6.671870				4
Local tax rate	mills		5.391790				5
School tax rate	mills		9.216020				6
Voc. school tax rate	mills		1.735210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.230160				10
Less: state credit	mills		1.104220				11
Net tax rate	mills		22.125940				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.391790				14
Combined School Tax Rate	mills		10.951230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.343020				17
Total Tax Rate	mills		23.230160				18
Ratio of Local and School Tax to Total	dec.		0.703526				19
Total tax net of state credit	mills		22.125940				20
Net Local and School Tax Rate	mills		15.566173				21
Utility Plant, Jan. 1	\$	2,020,435	2,020,435				22
Materials & Supplies	\$	2,058	2,058				23
Subtotal	\$	2,022,493	2,022,493				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,022,493	2,022,493				26
Assessment Ratio	dec.		0.929074				27
Assessed Value	\$	1,879,046	1,879,046				28
Net Local & School Rate	mills		15.566173				29
Tax Equiv. Computed for Current Year	\$	29,250	29,250				30
Tax Equivalent per 1994 PSC Report	\$	25,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,250					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	230	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,853		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)	72,360		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	76,213	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,059	7,260	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	205,236	7,260	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,406		22
Water Treatment Equipment (332)	36,923		23
Total Water Treatment Plant	44,329	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)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	230	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,853	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)			72,360	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	76,213	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,450		131,869	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	3,450	0	209,046	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			7,406	22
Water Treatment Equipment (332)			36,923	23
Total Water Treatment Plant	0	0	44,329	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,684		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	156,962		26
Transmission and Distribution Mains (343)	635,373	34,621	27
Fire Mains (344)	0		28
Services (345)	113,846	8,224	29
Meters (346)	88,273	4,039	30
Hydrants (348)	64,621	2,570	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,060,759	49,454	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,504		38
Other Tangible Property (390)	0		39
Total General Plant	3,504	0	
Total utility plant in service directly assignable	1,390,271	56,714	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,390,271	56,714	

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)			1,684 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			156,962 26
Transmission and Distribution Mains (343)	6,240		663,754 27
Fire Mains (344)			0 28
Services (345)	1,120		120,950 29
Meters (346)	1,299		91,013 30
Hydrants (348)	350		66,841 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,009	0	1,101,204
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,504 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,504
Total utility plant in service directly assignable	12,459	0	1,434,526
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	12,459	0	1,434,526

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	491,975		27
Fire Mains (344)	0		28
Services (345)	88,151		29
Meters (346)	0		30
Hydrants (348)	50,038		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	630,164	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	630,164	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	630,164	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			491,975 27
Fire Mains (344)			0 28
Services (345)			88,151 29
Meters (346)			0 30
Hydrants (348)			50,038 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	630,164
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	630,164
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	630,164

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,726	3,726	1
February			3,586	3,586	2
March			3,829	3,829	3
April			3,710	3,710	4
May			4,109	4,109	5
June			4,793	4,793	6
July			5,944	5,944	7
August			5,187	5,187	8
September			4,899	4,899	9
October			4,128	4,128	10
November			3,472	3,472	11
December			3,797	3,797	12
Total annual pumpage	0	0	51,180	51,180	
Less: Water sold				45,972	13
Volume pumped but not sold				5,208	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				775	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				775	19
Volume pumped but unaccounted for				4,433	20
Percent of water lost				9%	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.)				292	23
Date of maximum: 7/28/2004					24
Cause of maximum:					25
watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				78	26
Date of minimum: 6/3/2004					27
Total KWH used for pumping for the year				80,542	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)	
309 WASHINGTON STREET	1	202	12	684,000	Yes	1
904 STEINER DRIVE	2	130	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	001	002	003	1
Location	WELL 1	WELL 1	WELL 2	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE	AURORA	JACUZZI	5
Year Installed	1997	2001	1984	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	475	475	500	8
Pump Motor or Standby Engine Mfr	LAYNE	STERLING	G.E.	9 10
Year Installed	1997	2001	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	30	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	004			14
Location	WELL 2			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	U.S.			22 23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	30			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	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1957	1984	1957	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	146	160	6
Total capacity in gallons (actual)	50,000	75,000	20,000	7
WATER TREATMENT PLANT				8
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.)	0.4320	0.7200	0.4320	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

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	4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	146		6
Total capacity in gallons (actual)	20,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	0.7200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,054	0	0	0	1,054	1
M	D	6.000	19,387	0	0	0	19,387	2
P	D	6.000	6,275	0	520	0	5,755	3
M	D	8.000	7,290		0	0	7,290	4
P	D	8.000	18,567	520	0	0	19,087	5
M	D	10.000	89	0	0	0	89	6
P	D	10.000	11,373	0	0	0	11,373	7
Total Within Municipality			64,035	520	520	0	64,035	
Total Utility			64,035	520	520	0	64,035	

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)	
P	0.625	357	0	8	0	349		1
M	1.000	242	8	0	0	250		2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	2	0	0	0	2		7
P	6.000	2	0	0	0	2		8
Total Utility		618	8	8	0	618	0	

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	865	84	59	0	890	93	1
1.000	11	0	0	0	11	1	2
1.500	41	0	0	0	41	7	3
2.000	5	0	0	0	5	2	4
3.000	5	0	0	0	5	5	5
6.000	3	0	0	0	3	2	6
Total:	930	84	59	0	955	110	

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	526	57	0	10	0	297	890	1
1.000	0	7	0	2	0	2	11	2
1.500	0	36	0	1	0	4	41	3
2.000	0	2	0	2	0	1	5	4
3.000	0	2	0	3	0	0	5	5
6.000	0	0	0	0	3	0	3	6
Total:	526	104	0	18	3	304	955	

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	109	1	1		109	2
Total Fire Hydrants	109	1	1	0	109	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	109
Number of distribution system valves end of year:	159
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. 650 - More watermain break repairs in 2004 than 2003.

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

Acct. 343 520 feet of new 8" watermain on Elms Street. 520 feet of old 6" watermain retired.

Acct. 345 8 new 1" services on Elm Street. 8 old services retired.

Acct. 346 New water meters and old retirements

Acct. 348 1 new hydrant on Elm Street. 1 old hydrant retired.

Water Mains (Page W-17)**General footnotes**

520 feet of 6 inch watermain retired and 520 feet of 8 inch watermain added on Elm Street.

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

Elm Street watermain relay financed by utility.

Water Services (Page W-18)**General footnotes**

8 water services retired and 8 new added during Elm Street watermain relay project.

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

Zero Services not in use at end of year.

Meters (Page W-19)

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

yes

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	291,176	287,292	1
Total Sewage Operating Revenues	291,176	287,292	
Other Operating Revenues			
Forfeited Discounts (631)	3,930	3,566	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	1,247	1,246	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	5,177	4,812	
Total Operating Revenues	296,353	292,104	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	38,619	37,074	8
Maintenance Expenses (831-834)	28,031	29,292	9
Customer Accounting & Collection Expenses (840-843)	8,277	8,910	10
Administrative and General Expenses (850-857)	33,036	33,529	11
Total Operation and Maintenance Expenses	107,963	108,805	
Other Operating Expenses			
Depreciation Expense (403)	86,680	86,473	12
Amortization Expense (404)		0	13
Taxes (408)	3,002	3,110	14
Total Other Operating Expenses	89,682	89,583	
Total Operating Expenses	197,645	198,388	
NET OPERATING INCOME	98,708	93,716	

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)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	60	369	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	1	60	369	
Measured Service to General Customers (622)				
Residential Revenues	525	22,580	160,667	5
Commercial Revenues	87	18,381	115,922	6
Industrial Revenues				7
Revenues from Public Authorities	13	1,749	14,218	8
Total Measured Service to General Customers (622)	625	42,710	290,807	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	626	42,770	291,176	

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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	3,930	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,930	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM SEWERAGE PROPERTY	1,247	5
Total Rent from Sewerage Property (634)	1,247	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	9,668	9,171	1
Power and Fuel for Pumping (821)	9,533	8,479	2
Power and Fuel for Aeration Equipment (822)	10,907	10,699	3
Chlorine (823)		0	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)	8,511	8,725	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	38,619	37,074	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	3,672	4,952	11
Maintenance of Collection System Pumping Equipment (832)	15,957	16,917	12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,162	2,948	13
Maintenance of General Plant Structures and Equipment (834)	5,240	4,475	14
Total Maintenance Expenses	28,031	29,292	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	7,682	8,214	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	595	696	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	8,277	8,910	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	1,822	3,184	19
Office Supplies and Expenses (851)	1,922	2,619	20
Outside Services Employed (852)	1,550	1,525	21
Insurance Expense (853)	6,613	5,204	22
Employees Pensions and Benefits (854)	13,844	13,533	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	7,285	7,464	25
Rents (857)		0	26
Total Administrative and General Expenses	33,036	33,529	
Total Operation and Maintenance Expenses	107,963	108,805	

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		2,364	2,508	1
Local and School Tax Equivalent on Meters Charged by Water Department		638	602	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		3,002	3,110	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	230	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	21,555		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	176,682		6
Collecting Mains and Accessories (313)	1,756,150		7
Interceptor Mains and Accessories (314)	249,316		8
Force Mains (315)	84,862		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,288,565	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	2,776		11
Structures and Improvements (321)	218,544	6,675	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	211,802		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	433,122	6,675	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	27,059		17
Structures and Improvements (331)	13,732		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	487,375		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	18,342		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	230	
COLLECTION SYSTEM				
Land and Land Rights (310)			21,555	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			176,682	6
Collecting Mains and Accessories (313)			1,756,150	7
Interceptor Mains and Accessories (314)			249,316	8
Force Mains (315)			84,862	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	2,288,565	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			2,776	11
Structures and Improvements (321)	1,250		223,969	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			211,802	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	1,250	0	438,547	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			27,059	17
Structures and Improvements (331)			13,732	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			487,375	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			18,342	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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	61,710		27
Other Treatment and Disposal Plant Equipment (341)	244,211		28
Total Treatment and Disposal Plant	852,429	0	
GENERAL PLANT			
Land and Land Rights (370)	2,435		29
Structures and Improvements (371)	73,434		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	67,439		34
Other Tangible Property (390)	0		35
Total General Plant	143,308	0	
Total utility plant in service directly assignable	3,717,654	6,675	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	3,717,654	6,675	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			61,710 27
Other Treatment and Disposal Plant Equipment (341)			244,211 28
Total Treatment and Disposal Plant	0	0	852,429
GENERAL PLANT			
Land and Land Rights (370)			2,435 29
Structures and Improvements (371)			73,434 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			67,439 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	143,308
Total utility plant in service directly assignable	1,250	0	3,723,079
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	1,250	0	3,723,079

**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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
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
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
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
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

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	4.000	609	0	0	0	609		1
Sewer	6.000	5	0	0	0	5		2
Total Utility		614	0	0	0	614	0	

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	3,050	0	0	0	3,050	1
8.000	60,465	0	0	0	60,465	2
10.000	3,576	0	0	0	3,576	3
12.000	10,328	0	0	0	10,328	4
Total Utility	77,419	0	0	0	77,419	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

Acct. 321 Replace guide rails in lift station # 2.
