



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name: JEFF WITTMAN

Title: CHAIRMAN

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

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: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

Date of most recent audit report: 2/2/2005

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:
130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- LEONARD KOPIDLANSKY
- MARY JO KRUEGER
- ROBERT MATHIEBE, MAYOR
- I. MOLLEN, JR
- DAVE SCHWANN, VICE-CHAIRPERSON
- GERALD SONNABOND
- WALTER SONNABOND,
- JEFF WITTMAN, CHAIRPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	508,158	453,660	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	219,817	205,007	2
Depreciation Expense (403)	71,383	67,800	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	56,203	56,631	5
Total Operating Expenses	347,403	329,438	
Net Operating Income	160,755	124,222	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	160,755	124,222	
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)	4,808	4,295	10
Miscellaneous Nonoperating Income (421)	31,085	850	11
Total Other Income	35,893	5,145	
Total Income	196,648	129,367	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,055)	0	12
Other Income Deductions (426)	10,602	10,525	13
Total Miscellaneous Income Deductions	547	10,525	
Income Before Interest Charges	196,101	118,842	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	72,352	50,408	14
Amortization of Debt Discount and Expense (428)	4,651	2,732	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	77,003	53,140	
Net Income	119,098	65,702	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,394,056	847,603	20
Balance Transferred from Income (433)	119,098	65,702	21
Miscellaneous Credits to Surplus (434)	0	506,210	22
Miscellaneous Debits to Surplus--Debit (435)	0	25,459	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)	1,513,154	1,394,056	

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	508,158		508,158	1
Total (Acct. 400):	508,158	0	508,158	
Operation and Maintenance Expense (401-402):				
Derived	219,817		219,817	2
Total (Acct. 401-402):	219,817	0	219,817	
Depreciation Expense (403):				
Derived	71,383		71,383	3
Total (Acct. 403):	71,383	0	71,383	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	56,203		56,203	5
Total (Acct. 408):	56,203	0	56,203	
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:	160,755	0	160,755	
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):			
INTEREST ON UTILITY INVESTMENTS AND SPECIAL ASS	4,808	0	4,808 11
Total (Acct. 419):	4,808	0	4,808
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	31,085	31,085 12
NONE	0	0	0 13
Total (Acct. 421):	0	31,085	31,085
TOTAL OTHER INCOME:	4,808	31,085	35,893
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(10,055)	[REDACTED]	(10,055) 14
NONE	0	0	0 15
Total (Acct. 425):	(10,055)	0	(10,055)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,602	10,602 16
NONE	0	0	0 17
Total (Acct. 426):	0	10,602	10,602
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,055)	10,602	547
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	72,352	[REDACTED]	72,352 18
Total (Acct. 427):	72,352	0	72,352
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	4,651	[REDACTED]	4,651 19
Total (Acct. 428):	4,651	0	4,651
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

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:	77,003	0	77,003
NET INCOME:	98,615	20,483	119,098
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	897,521	496,535	1,394,056 24
Total (Acct. 216):	897,521	496,535	1,394,056
Balance Transferred from Income (433):			
Derived	98,615	20,483	119,098 25
Total (Acct. 433):	98,615	20,483	119,098
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	996,136	517,018	1,513,154

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	508,158	0	0	0	508,158	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	508,158	0	0	0	508,158	

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	14,567		14,567	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	14,567	0	14,567	

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	0.2	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)	3,295,811	2,951,704	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	909,380	1,078,568	2
Net Utility Plant	2,386,431	1,873,136	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	37,171	35,167	6
Special Funds (125)	252,166	250,694	7
Total Other Property and Investments	289,337	285,861	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	562,893	375,178	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	114,080	114,588	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	730	2,963	14
Materials and Supplies (150)	12,891	13,523	15
Prepayments (165)	9,018	9,060	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	699,612	515,312	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	72,278	25,473	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	72,278	25,473	
Total Assets and Other Debits	3,447,658	2,699,782	

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)	91,188	91,188	21
Appropriated Earned Surplus (215)	195,369	195,369	22
Unappropriated Earned Surplus (216)	1,513,154	1,394,056	23
Total Proprietary Capital	1,799,711	1,680,613	
LONG-TERM DEBT			
Bonds (221)	1,330,000	935,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,330,000	935,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,323	19,640	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	56,131	56,131	31
Interest Accrued (237)	32,158	8,236	32
Other Current and Accrued Liabilities (238)	290	162	33
Total Current and Accrued Liabilities	126,902	84,169	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	191,045	0	36
Total Deferred Credits	191,045	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	3,447,658	2,699,782	

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	2,951,704	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)	2,473,868	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	718,670	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)	103,273				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,295,811	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)	707,728	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	201,652	0	0	0	13
Total Accumulated Provision	909,380	0	0	0	
Net Utility Plant	2,386,431	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)	867,318				867,318	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,383				71,383	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,026				5,026	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	818				818	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	77,227	0	0	0	77,227	16
Debits during year						17
Book cost of plant retired	30,500				30,500	18
Cost of removal	5,217				5,217	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	201,100				201,100	21
					0	22
					0	23
					0	24
Total debits	236,817	0	0	0	236,817	25
Balance end of year (110.1)	707,728	0	0	0	707,728	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)	211,250				211,250	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	10,602				10,602	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	10,602	0	0	0	10,602	16
Debits during year						17
Book cost of plant retired	20,200				20,200	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	20,200	0	0	0	20,200	25
Balance end of year (110.1)	201,652	0	0	0	201,652	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	12,891	13,523 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>12,891</u>	<u>13,523</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)				
1997 Mortgage Revenue Bonds	2,734	428	22,739	1
2004 MORTGAGE REVENUE BONDS	1,220	428	39,005	2
LOSS ON ADVANCE REFUNDING	697	428	10,534	3
Total			72,278	
Unamortized premium on debt (251)				
NONE				4
Total			0	

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	91,188	1
Changes during year (explain):		2
Balance end of year	91,188	

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)	
1997 Mortgage Revenue Bonds	11/01/1997	11/01/2016	5.15%	50,000	1
2004 MORTGAGE REVENUE BOND	04/01/2004	05/01/2019	3.66%	1,280,000	2
Total Bonds (Account 221):				1,330,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	56,131	1
Accruals:		
Charged water department expense	56,131	2
Charged electric department expense		3
Charged sewer department expense	1,530	4
Other (explain):		
NONE		5
Total Accruals and other credits	57,661	
Taxes paid during year:		
County, state and local taxes	56,131	6
Social Security taxes	1,043	7
PSC Remainder Assessment	487	8
Other (explain):		
NONE		9
Total payments and other debits	57,661	
Balance end of year	56,131	

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)					
2004 MORTGAGE REVENUE BONDS	0	31,744	0	31,744	1
1997 Mortgage Revenue Bonds	8,236	40,358	48,180	414	2
PAYING AGENT FEES		250	250	0	3
Subtotal	8,236	72,352	48,430	32,158	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,236	72,352	48,430	32,158	

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 RECEIVABLE	37,171	2
Total (Acct. 124):	37,171	
Special Funds (125):		
DEPRECIATION FUND	102,103	3
REVENUE BOND RESERVE FUND	103,200	4
REVENUE BOND SPECIAL REDEMPTION FUND	46,863	5
Total (Acct. 125):	252,166	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	114,080	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	114,080	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	730	14
Total (Acct. 145):	730	
Prepayments (165):		
JANUARY 2005 MCO CONTRACT MANAGEMENT INVOICE	8,295	15
JANUARY 2005 EMPLOYEE INSURANCE	206	16
SOFTWARE SERVICES FOR 2005	517	17
Total (Acct. 165):	9,018	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	191,045	21
NONE		22
Total (Acct. 253):	191,045	

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)	2,318,203	0	0	0	2,318,203	1
Materials and Supplies	13,207	0	0	0	13,207	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation (110.1)	787,523	0	0	0	787,523	4
Customer Advances for Construction					0	5
Regulatory Liability	95,522	0	0	0	95,522	6
					0	7
Average Net Rate Base	1,448,365	0	0	0	1,448,365	
Net Operating Income	160,755	0	0	0	160,755	8
Net Operating Income as a percent of Average Net Rate Base						
	11.10%	N/A	N/A	N/A	11.10%	

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	201,100	0	0	0	201,100	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	10,055				10,055	4
Other (specify):						
NONE					0	5
Balance End of Year	191,045	0	0	0	191,045	

FINANCIAL SECTION FOOTNOTES

Full-Time Employees (FTE) (Page F-05)

General footnotes

The City contracts with MCO for the water utility. The City is responsible for miscellaneous bookkeeping.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	502,606	450,010	1
Total Sales of Water	502,606	450,010	
Other Operating Revenues			
Forfeited Discounts (470)	749	571	2
Miscellaneous Service Revenues (471)	12	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,791	3,079	6
Total Other Operating Revenues	5,552	3,650	
Total Operating Revenues	508,158	453,660	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	5,674	5,988	7
Pumping Expenses (620-625)	39,539	35,791	8
Water Treatment Expenses (630-635)	85,116	84,501	9
Transmission and Distribution Expenses (640-655)	47,581	44,586	10
Customer Accounts Expenses (901-904)	14,906	16,229	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	27,001	17,912	13
Total Operation and Maintenance Expenses	219,817	205,007	
Other Operating Expenses			
Depreciation Expense (403)	71,383	67,800	14
Amortization Expense (404-407)		0	15
Taxes (408)	56,203	56,631	16
Total Other Operating Expenses	127,586	124,431	
Total Operating Expenses	347,403	329,438	
NET OPERATING INCOME	160,755	124,222	

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	1,068	49,862	116,780	4
Commercial	106	14,106	27,147	5
Industrial	20	242,413	239,251	6
Total Metered Sales to General Customers (461)	1,194	306,381	383,178	
Private Fire Protection Service (462)	16		10,801	7
Public Fire Protection Service (463)	1,212		99,206	8
Other Sales to Public Authorities (464)	17	5,398	9,421	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,439	311,779	502,606	

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)	99,206	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)	99,206	
Forfeited Discounts (470):		
Customer late payment charges	749	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	749	
Miscellaneous Service Revenues (471):		
SUNDRY	12	7
Total Miscellaneous Service Revenues (471)	12	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,766	10
Other (specify): WELL PERMIT		11
Total Other Water Revenues (474)	4,791	

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)	5,641	5,813	3
Maintenance of Water Source Plant (605)	33	175	4
Total Source of Supply Expenses	5,674	5,988	
PUMPING EXPENSES			
Operation Labor (620)	6,847	7,124	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,978	27,760	7
Operation Supplies and Expenses (623)	21	66	8
Maintenance of Pumping Plant (625)	1,693	841	9
Total Pumping Expenses	39,539	35,791	
WATER TREATMENT EXPENSES			
Operation Labor (630)	26,436	28,768	10
Chemicals (631)	54,703	47,292	11
Operation Supplies and Expenses (632)	145	212	12
Maintenance of Water Treatment Plant (635)	3,832	8,229	13
Total Water Treatment Expenses	85,116	84,501	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	3,090	956	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,155	905	16
Maintenance of Mains (651)	21,936	24,933	17
Maintenance of Services (652)	11,023	9,607	18
Maintenance of Meters (653)	8,216	5,892	19
Maintenance of Hydrants (654)	2,161	2,293	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	47,581	44,586	

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)	3,928	4,649	22
Accounting and Collecting Labor (902)	9,524	10,232	23
Supplies and Expenses (903)	1,454	1,348	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	14,906	16,229	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,601	1,789	27
Office Supplies and Expenses (921)	3,959	1,328	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,203	3,275	30
Property Insurance (924)	10,023	3,155	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	4,567	5,741	33
Regulatory Commission Expenses (928)	300	600	34
Miscellaneous General Expenses (930)	35	0	35
Transportation Expenses (933)	1,168	806	36
Maintenance of General Plant (935)	1,145	1,218	37
Total Administrative and General Expenses	27,001	17,912	
Total Operation and Maintenance Expenses	219,817	205,007	

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		56,131	56,131	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,530	1,033	2
Net property tax equivalent		54,601	55,098	
Social Security		1,115	1,013	3
PSC Remainder Assessment		487	520	4
Other (specify): NONE			0	5
Total tax expense		56,203	56,631	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210465				3
County tax rate	mills		5.565183				4
Local tax rate	mills		8.726974				5
School tax rate	mills		10.221893				6
Voc. school tax rate	mills		1.812862				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.537377				10
Less: state credit	mills		1.538377				11
Net tax rate	mills		24.999000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.726974				14
Combined School Tax Rate	mills		12.034755				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.761729				17
Total Tax Rate	mills		26.537377				18
Ratio of Local and School Tax to Total	dec.		0.782358				19
Total tax net of state credit	mills		24.999000				20
Net Local and School Tax Rate	mills		19.558167				21
Utility Plant, Jan. 1	\$	2,951,704	2,951,704				22
Materials & Supplies	\$	13,523	13,523				23
Subtotal	\$	2,965,227	2,965,227				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,965,227	2,965,227				26
Assessment Ratio	dec.		0.950700				27
Assessed Value	\$	2,819,041	2,819,041				28
Net Local & School Rate	mills		19.558167				29
Tax Equiv. Computed for Current Year	\$	55,135	55,135				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	56,131					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)	22,688		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)	43,746		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	66,434	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,532	5,005	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	443,767	5,005	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	232,788		23
Total Water Treatment Plant	288,835	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)			22,688	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)			43,746	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	66,434	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,500		117,037	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	3,500	0	445,272	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)			232,788	23
Total Water Treatment Plant	0	0	288,835	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	181,056		26
Transmission and Distribution Mains (343)	672,268	266,644	27
Fire Mains (344)	0		28
Services (345)	88,952	3,270	29
Meters (346)	161,654	45,934	30
Hydrants (348)	140,583	20,977	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,244,513	336,825	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,645		35
Computer Equipment (391.1)	34,554		36
Transportation Equipment (392)	19,989		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,732		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	118,989	0	
Total utility plant in service directly assignable	2,162,538	341,830	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,162,538	341,830	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			181,056 26
Transmission and Distribution Mains (343)	21,800		917,112 27
Fire Mains (344)			0 28
Services (345)			92,222 29
Meters (346)	3,700		203,888 30
Hydrants (348)	1,500		160,060 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	27,000	0	1,554,338
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,488 34
Office Furniture and Equipment (391)			5,645 35
Computer Equipment (391.1)			34,554 36
Transportation Equipment (392)			19,989 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,732 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,500 41
Communication Equipment (397)			46,081 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	118,989
Total utility plant in service directly assignable	30,500	0	2,473,868
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	30,500	0	2,473,868

**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)	624,658	31,085	27
Fire Mains (344)	0		28
Services (345)	83,127		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	707,785	31,085	
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	707,785	31,085	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	707,785	31,085	

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)	20,200		635,543 27
Fire Mains (344)			0 28
Services (345)			83,127 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,200	0	718,670
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	20,200	0	718,670
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,200	0	718,670

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			24,940	24,940	1
February			24,798	24,798	2
March			27,903	27,903	3
April			27,232	27,232	4
May			26,155	26,155	5
June			27,769	27,769	6
July			28,586	28,586	7
August			30,728	30,728	8
September			31,917	31,917	9
October			28,374	28,374	10
November			25,037	25,037	11
December			23,905	23,905	12
Total annual pumpage	0	0	327,344	327,344	
Less: Water sold				311,779	13
Volume pumped but not sold				15,565	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				8,014	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,014	19
Volume pumped but unaccounted for				7,551	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,524	24
Date of maximum: 9/27/2004					25
Cause of maximum:					26
SEASONAL USE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				406	27
Date of minimum: 5/30/2004					28
Total KWH used for pumping for the year				539,984	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MAIN STREET	Well #1	805	12	384,425	Yes	1
MAIN STREET	Well #2	178	24	1,180,746	Yes	2
WATER STREET	Well #3	185	24	1,283,899	Yes	3

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	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	639	639	690	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1987	1987	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	18
Year Installed	1968	2000	2000	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	245	752	797	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	130	6
Total capacity in gallons (actual)	150,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,642	0	350	0	3,292	1
P	D	4.000	44	0	0	0	44	2
M	D	6.000	43,645	0	2,040	0	41,605	3
P	D	6.000	665	160	0	0	825	4
M	D	8.000	14,453	0	0	0	14,453	5
P	D	8.000	15,327	3,255	0	0	18,582	6
M	D	10.000	16,605	0	2,050	0	14,555	7
P	D	10.000	5,252	10	0	0	5,262	8
P	D	12.000	0	2,050			2,050	9
P	D	16.000	2,416	0	0	0	2,416	10
Total Within Municipality			102,049	5,475	4,440	0	103,084	
Total Utility			102,049	5,475	4,440	0	103,084	

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	915	0	0	0	915	6	1
P	1.000	2	0	0	0	2		2
M	1.000	156	4	0	0	160	70	3
M	1.500	24	0	0	0	24	2	4
M	2.000	11	0	0	0	11		5
M	3.000	7	0	0	0	7		6
M	4.000	1	0	0	0	1		7
M	6.000	5	0	0	0	5		8
P	6.000	2	0	0	0	2		9
P	8.000	2	0	0	0	2		10
M	8.000	1	0	0	0	1		11
Total Utility		1,126	4	0	0	1,130	78	

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	410	0	45	0	365	69	1
0.750	917	400	8	0	1,309	9	2
1.000	25	0	0	0	25	0	3
1.500	30	2	2	0	30	4	4
2.000	19	0	0	0	19	0	5
3.000	12	0	0	0	12	1	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	1	8
Total:	1,417	402	55	0	1,764	84	

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	242	17	1	0	0	105	365	1
0.750	810	49	4	1	3	442	1,309	2
1.000	0	17	2	2	1	3	25	3
1.500	0	16	1	2	1	10	30	4
2.000	0	7	5	3	0	4	19	5
3.000	0	1	4	2	0	5	12	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	0	2	3	8
Total:	1,052	107	18	11	5	571	1,764	

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	176	9	3		182	2
Total Fire Hydrants	176	9	3	0	182	
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:	181
Number of distribution system valves end of year:	436
Number of distribution valves operated during year:	102

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

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 923 - Outside Services Employed

Account 924 - Insurance policy dates have changed. There was a delay in receiving the insurance premium in 2003 resulting in lower expenses in 2003 and higher expenses 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.

Water mains in the amount of \$31,085 were assessed to the property owners. The remaining additions in the amount of \$266,644 were financed by the Utility.

Water Services (Page W-18)

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

Water services in the amount of \$3,270 were financed by the Utility.

Meters (Page W-19)

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

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Utility intends to increase the number of valves operated during future years to ensure valves are operated once every two years in accordance with NR811.08(5).
