

2004 FINANCIAL REPORT FORM C

For State Use		
Debt	_____	Recon _____
BegB	_____	FS _____
Prop	_____	YF _____
TaxR	_____	DE _____
Aids	_____	

for Wisconsin Municipalities having
a population of less than 25,000

City/Village/Town of Pewaukee

County of Waukesha

County Code 67 270
CO MUN

Certification

I certify that this report has been prepared by me or under my direction from the financial records of the municipality and declare it to be a complete and accurate statement of revenues, expenditures/expenses and public debt for the calendar year ending December 31, 2004.

Signature of official	Title Clerk/Treasurer	E-mail Address
Package delivery address	Mailing address W240 N3065 Pewaukee Road	City Zip code Pewaukee 53072
Business Phone (262) 691-0770	Fax # (262) 691-1798	Home Phone ()
Name of preparer (if other than clerk) Michael Rotroff	Name of CPA firm Rotroff Jeanson & co.	Telephone number (262) 523-4090

Have you contracted for an independent post audit of municipal records? Yes No Utility records? Yes No

Dear Clerk,

This Financial Report Form is required by section 73.10(2) of Wisconsin Statutes and is used in the state's General Transportation Assistance and Payment for Municipal Services aid formulas.

This Financial Report Form is for the period January 1, 2004 through December 31, 2004. We ask that you complete this form and return the state's copy in the enclosed envelope at your earliest convenience.

Section 86.303(5)(c) of the statutes requires municipalities with a population of 2,500 or less to file a properly completed form by March 31, 2005. Section 86.303(5)(d) requires municipalities over 2,500 population to file a properly completed form by May 1, 2005. (Since May 1 is a Sunday, the due date will be extended to May 2, 2005 per section 990.001(4)(c) of the statutes.) Meeting this deadline is necessary to avoid the penalties provided by section 73.10(4) and 86.303(5)(e) of the statutes.

If you have questions about completing this form, call the contact persons listed below.

CONTACT PERSONS:

Towns: Primary - Carol Doran 608-266-2569, email: cdoran@dor.state.wi.us.

Backup - Mike Treviranus 608-266-8207, email: mtrevira@dor.state.wi.us

Cities and Villages : Primary - Mike Treviranus 608-266-8207, email: mtrevira@dor.state.wi.us

Backup – Carol Doran 608-266-2569, email: cdoran@dor.state.wi.us

If the contact persons are not available, leave your municipality's name, your telephone number and when you will be available. We will return your call.

Our mailing address is: Wisconsin Department of Revenue
Local Government Services
PO Box 8971
Madison, WI 53708-8971

Our fax number is: (608) 264-6887

Tax Roll Reconciliation
Cash Basis Accounting

Part A – Taxes, Credits and Settlements Received:

Tax Collections (January 2004)
 Advance collections from December 2003 (code 151-26100)
 Lottery Credit received March 2004
 School Levies Tax Credit received July 2004
 Dog license collections during 2004
 August settlement from County plus other county settlements
 Collection of delinq/postponed personal property tax + interest

Seq/Acct Number	Amount (whole dollars)
002-40000	
004-40000	
005-40000	
006-40000	
008-40000	
010-40000	
018-40000	

Total of Lines 002 through 018

020-40000	0
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Part B – Tax Settlements Paid to Others:

Tax collections, lottery and levies credits paid to county (include state)
 Dog licenses paid to County during 2004
 Tax collections and lottery credits paid to schools
 Tax collections and lottery credits paid to technical colleges
 Tax collections and lottery credits paid to sanitary and lake districts
 Special assessments & special charges paid to others

022-50000	
025-50000	
028-50000	
030-50000	
032-50000	
035-50000	

Total of Lines 022 through 035

040-50000	0
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Part C – Taxes Retained by Town:

Tax Increment (transfer to 100-41120 on page 2)
 Occupational tax (transfer to 100-41130 on page 2)
 Private forest crop/managed forest land tax (transfer to 100-41150 on page 2)
 Interest and Penalties from delinquent taxes (transfer to 100-41800)
 Special Assessments (transfer to 102-42000 on page 2)
 Dog licenses (line 008 minus line 025) (transfer to 105-44200 on page 3)
 Interest on Special Assessments and Charges (transfer to 113-48130 on page 6)
 Local Special Charges (transfer to page 4)

044-41120	
046-41130	
048-41150	
052-41800	
054-42000	
055-44200	0
056-48130	
058-46000	

Total of Lines 040 through 058 (part B plus part C)

059-40000	0
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Part D – Local Share of Property Taxes:

Subtract 059 from 020
 Add other state special charges, if any (also enter in expenditures)
 Add county special charges, if any (also enter in expenditures)

060-40000	0
064-40000	
066-40000	

Total of Lines 060 through 066
 (If greater than zero, transfer to 100-41110 on page 2)
 (If less than zero, transfer to 134-59800 on page 10)

068-41110	0
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2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

Revenues		Seq/Acct Number	Amount (whole dollars)
TAXES			
General property taxes (068-41110 on page 1)		100-41110	5,222,388
Tax increments (044-41120 on page 1)		100-41120	
Occupational taxes (046-41130 on page 1)		100-41130	
Mobile home lottery credit & parking fees: Total received			
Subtract payments to schools			
Local share		100-41140	
Private forest crop/managed forest land taxes (048-41150)		100-41150	
Motor Vehicle taxes		100-41170	
Public accommodation taxes (Room tax)		100-41210	568,136
General sales tax collections: Total collections			
Paid to State (subtract)			
Local share retained		100-41222	
Premier Resort Area Tax		100-41223	
Race track admissions tax (s.562.08(2))		100-41240	
Taxes from regulated municipally-owned utilities		100-41310	325,452
Taxes from other tax exempt entities		100-41320	
Interest and penalties on delinquent taxes (052-41800 on page 1)		100-41800	8,693
Include Use-Value Penalties collected	8693		
Less Distributions	0		
Other taxes	(Identify) A	100-41900	
TOTAL TAXES		101-41000	6,124,669
SPECIAL ASSESSMENTS (include line 054-42000 from page 1)		102-42000	205,011
(Enter interest at 113-48130)			
INTERGOVERNMENTAL REVENUES			
Federal Grants:			
Law enforcement		103-43211	2,320
Fire		103-43212	45,181
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Housing/Economic assistance		103-43271	
Other federal payments			
Include Federal Fish and Wildlife Payments: Payments received			
Less distributions		103-43300	
State shared taxes:			
Shared revenues (Include expenditure restraint/scip)		103-43410	344,775
Fire insurance tax (2% fire dues)		103-43420	76,444
Other state shared taxes (include Exempt Computer Aid)		103-43430	112,516
State grants / Public safety:			
Law enforcement improvement		103-43521	4,451
Water patrol		103-43522	36,324
Other law enforcement		103-43523	
Emergency government planning		103-43528	
Other public safety		103-43529	16,296

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

INTERGOVERNMENTAL REVENUES (continued)

	Seq/Acct Number	Amount (whole dollars)
Transportation:		
General transportation aids	103-43531	375,763
DOT Flood Damage	103-43532	
Other highway aid (include PECFA and FEMA)	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	
Recycling	103-43545	
Other sanitation (Include Landfill Closure Grants)	103-43549	
Housing/Economic assistance	103-43581	
Other state payments:		
Payment for municipal services aid	103-43610	
In lieu of taxes on state conservation lands (s70.113 April PILT)	103-43620	2
In lieu of taxes on federal forest lands	103-43630	
Severance/yield/withdrawal taxes (Total amount received)		
20% paid to county (Subtract)		
Difference Retained	103-43640	
Forest cropland/managed forest land (Total amount received)		
Paid to county (Subtract)		
Difference Retained	103-43650	
Payment in lieu of taxes on state conservation lands (s70.114 January PILT)		
Total amount received		
Paid to others governments (Subtract)		
Difference Retained	103-43660	
Other state payments (List items and amounts)	103-43690	
	(Identify) A	
Grants from County and other local governments		
Highway and bridges	103-43710	
County timber sales	103-43781	
National forest income from county	103-43782	
Other local government grants (List items and amounts)	103-43790	1,659
Insect control grant		
TOTAL INTERGOVERNMENTAL REVENUES	104-43000	1,015,731
LICENSES AND PERMITS		
Business and occupational licenses	105-44100	101,888
Nonbusiness licenses (include line 055-44200 from page 1)	105-44200	5,743
Building permits and inspection fees	105-44300	309,116
Zoning permits and fees	105-44400	5,805
Other regulatory permits and fees (List items and amounts)	105-44900	
	(Identify) A	
TOTAL LICENSES AND PERMITS	106-44000	422,552
FINES, FORFEITS AND PENALTIES		
Law and ordinance violations	107-45100	371,716
Contract forfeitures (Include woodland tax penalties)	107-45210	
Judgments and damages:		
Law enforcement equipment & property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
TOTAL FINES, FORFEITS AND PENALTIES	108-45000	371,716

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
PUBLIC CHARGES FOR SERVICES		
General government (include garnishment and filing fees)	109-46100	12,186
Public Safety:		
Law enforcement fees	109-46210	4,800
Fire Protection fees	109-46220	948
Ambulance/EMS fees	109-46230	232,853
Other public safety	109-46290	
Transportation:		
Highway and street maintenance and construction (Include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)	109-46310	5,548
Street (highway) lighting	109-46321	
Sidewalks (replacement with street reconstruction)	109-46322	
Sidewalks new construction/replacement without street reconstruction	109-46323	
Storm sewers	109-46324	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors (commercial)	109-46370	
Other transportation	109-46399	
Sanitation and utilities:		
Sewage service	109-46410	
Refuse and garbage collection (Curbside pickup)	109-46420	407,874
Solid waste disposal (Include central collection point)	109-46431	
Recycling	109-46435	147,128
Weed and nuisance control	109-46440	
Sanitation services (other)	109-46490	
Health:		
Cemetery	109-46540	3,700
Other health services (Include animal control)	109-46590	
Human Services	109-46600	
Culture, recreation and education:		
Library	109-46710	
Parks	109-46720	71,650
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center (theater)	109-46742	
Community center	109-46743	
Other culture and recreation	109-46750	167,073
Conservation and development:		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	64,707
Other public charges for services (List items and amounts)	109-46900	186,741
Developer fees for unspecified purposes.		
TOTAL PUBLIC CHARGES FOR SERVICES	110-46000	1,305,208

2004 SCHEDULE OF REVENUES AND EXPENDITURES
All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
INTERGOVERNMENTAL CHARGES FOR SERVICES		
Federal:		
Public Safety:		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works:		
Transportation (highways and streets)	111-47131	
Sewage service	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State:		
Public Safety:		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other local governments:		
General government (include school election reimbursement)	111-47310	
Public Safety:		
Law enforcement services	111-47321	24,608
Fire services	111-47323	380,652
Ambulance/EMS services	111-47324	95,163
Emergency communications (911) (Law enforcement share)	111-47325	
Emergency communications (911) (Exclude law enforcement share)	111-47326	
Public Works:		
Transportation (highways and streets)	111-47331	
Other transportation services	111-47339	
Sanitation:		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other:		
Public housing	111-47381	
Other services to other local governments	111-47390	270,874
Local departments	111-47400	30,000
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	112-47000	801,297

2004 SCHEDULE OF REVENUES AND EXPENDITURES
All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
MISCELLANEOUS REVENUES		
Interest:		
Interest Income	113-48110	96,346
Interest on special assessments/charges (Include line 056-48130 from page 1)	113-48130	42,828
Rent	113-48200	16,775
Property sales:		
Sale of law enforcement equipment and property	113-48301	
Sale of fire and ambulance /EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	25,776
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries:		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	24,546
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	200
Donations/contributions from private organizations or individuals	113-48500	20,588
Other miscellaneous revenues (List items and amount for each) (Identify) A	113-48900	
TOTAL MISCELLANEOUS REVENUES	114-48000	227,059
OTHER FINANCING SOURCES:		
Proceeds from long-term debt	115-49100	4,851,541
Transfers from other funds (i.e., proprietary fund types)	115-49200	
Sale of general fixed assets	115-49400	
Proceeds of refunding bonds	115-49500	
TOTAL OTHER FINANCING SOURCES:	116-49000	4,851,541
TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of page 2 through 6)	117-40000	15,324,784

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

Expenditures		Seq/Acct Number	Amount (whole dollars)
GENERAL GOVERNMENT			
Legislative (Board)		118-51100	54,688
Judicial		118-51200	84,286
Legal		118-51300	206,001
General administration (Include clerk and election)		118-51400	370,393
Financial Administration (Include treasurer and assessor)		118-51500	356,708
General buildings and plant (Hall) (Allocate highway and public safety)		118-51600	77,718
Other general government:			
Illegal taxes refunded		118-51910	19,486
Judgments and losses		118-51920	
Law enforcement insurance		118-51931	15,976
Highway, insurance		118-51932	26,713
Other insurance		118-51938	14,440
Other general government (List items and amounts)	(Identify) A	118-51980	
TOTAL GENERAL GOVERNMENT		119-51000	1,226,409
PUBLIC SAFETY			
Law enforcement		120-52100	2,626,432
Fire protection		120-52200	1,441,921
Ambulance/EMS		120-52300	268,986
Inspection		120-52400	261,808
Emergency communication (911) (Law enforcement share)		120-52601	
Emergency communication (911) (Exclude law enforcement share)		120-52609	
Correction and detention (Jail)		120-52700	5,306
Other public safety		120-52900	
TOTAL PUBLIC SAFETY		121-52000	4,604,453
PUBLIC WORKS			
Transportation			
Administration for highways and streets		122-53100	132,490
Highway and street maintenance and construction:			
Highway and street maintenance for local		122-53311	575,077
Highway and street construction for local		122-53315	
State (highway maintenance and construction)		122-53320	
Other local governments (highway and street maintenance and construction)		122-53330	
Road related facilities:			
Limited Purpose Roads		122-53410	
Street (highway) lighting		122-53420	6,910
Sidewalks maintenance and replacement with street reconstruction		122-53431	
New sidewalk construction and replacement without street reconstruction		122-53432	
Storm sewer maintenance		122-53441	
Storm sewer construction		122-53442	
Parking facilities		122-53450	

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
PUBLIC WORKS (continued)		
Other transportation:		
Airport	122-53510	
Mass transit	122-53520	
Docks and harbors (commercial)	122-53540	
Other transportation facilities (list items and amounts) (Identify) A	122-53580	
SANITATION		
Sewage service	122-53610	
Refuse and garbage collection (curbside pickup)	122-53620	409,396
Solid waste disposal (include central collection point transfer)	122-53631	
Recycling expenditures	122-53635	171,948
Weed and nuisance control	122-53640	118,224
Other Sanitation (list items and amounts) (Identify) A	122-53680	
TOTAL PUBLIC WORKS	123-53000	1,414,045
HEALTH AND HUMAN SERVICES		
Public health services (include animal control)	124-54100	6,699
General relief	124-54420	
Aging (includes senior citizen programs)	124-54600	
Cemetery	124-54910	5,887
Other health and human services	124-54980	
TOTAL HEALTH AND HUMAN SERVICES	125-54000	12,586
CULTURE, RECREATION AND EDUCATION		
Culture:		
Library	126-55110	
Museum	126-55120	
Other culture	126-55190	
Parks	126-55200	342,655
Recreation programs and events	126-55300	362,566
Recreation facilities	126-55400	
Zoo	126-55410	
TOTAL CULTURE, RECREATION AND EDUCATION	127-55000	705,221
CONSERVATION AND DEVELOPMENT		
Housing	128-56500	
Urban development	128-56600	
Economic development (include tourism)	128-56700	547,243
Other conservation and development (zoning, land use)	128-56900	
TOTAL CONSERVATION AND DEVELOPMENT	129-56000	547,243

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
CAPITAL OUTLAY		
General Government:		
General public buildings outlay (Allocate highway & public safety)	130-57140	1,620,280
Other general government outlay	130-57190	61,373
Public Safety:		
Law enforcement outlay	130-57210	1,418,768
Fire protection outlay	130-57220	211,867
Ambulance/EMS outlay	130-57230	
Emergency communication (911) outlay (Law enforcement share)	130-57261	
Emergency communication (911) outlay (Exclude law enforcement share)	130-57269	
Other public safety outlay	130-57290	25,182
Transportation:		
Highway and street:		
Highway equipment outlay	130-57324	113,660
Highway building outlay	130-57327	388,867
Highway and street outlay for local	130-57331	316,037
Highway and street outlay for state	130-57332	
Highway and street outlay for other local governments	130-57333	
Road related facilities:		
Limited purpose roads	130-57341	
Street (highway) lighting outlay	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer outlay	130-57345	16,210
Parking facilities outlay	130-57346	
Other transportation:		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (commercial)	130-57354	
Other transportation outlay	130-57391	220,880
Sanitation:		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay (Include landfill closure cost)	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay (Include water mains and laterals)	130-57490	160,795
Health and human Services:		
Health Outlay	130-57510	
Culture, recreation and education:		
Library outlay	130-57610	1,001,645
Parks outlay	130-57620	72,038
Other culture and recreation outlay	130-57630	667
Conservation and development		
Housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	1,706
Other conservation and development outlay	130-57730	
TOTAL CAPITAL OUTLAY	131-57000	5,629,975

2004 SCHEDULE OF REVENUES AND EXPENDITURES
All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
DEBT SERVICE		
Debt service -- --principal	132-58100	642,131
Debt service-- --interest and fiscal charges:		
Law enforcement	132-58211	30,398
Fire protection	132-58212	26,741
Ambulance/EMS	132-58213	
Highway and street	132-58221	59,609
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal (include recycling)	132-58230	
Other interest and fiscal charges	132-58290	132,585
TOTAL DEBT SERVICE	133-58000	891,464
OTHER FINANCING USES		
Transfer to other funds (i.e., proprietary fund types)	134-59200	
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions (From 068-41110 on page 1)	134-59800	
Other financing uses (List items and amounts) (Identify) A	134-59900	
TOTAL OTHER FINANCING USES	135-59000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of pages 7 through 10)	136-50000	15,031,396

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

**Cash Basis
Financial Report Reconciliation
All Governmental Fund Types and Expendable Trust Funds**

	Seq/Acct Number	Amount (whole dollars)
Cash and securities (investments) at the beginning of the year	140-11000	
Temporary (one year or less) loans incurred during the year	140-21200	
Revenues and other financing sources: Governmental Fund Types (Account 117-40000 from page 6)	140-40000	15,324,784
Other revenue/rounding adjustments	140-49000	
Advance tax collections held at end of year (December 31, 2004) (Must be included here if in account 150-11000 below)	141-26100	
Payroll deductions payable at end of year (if in account 150-50000)	142-21500	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)	143-90000	15,324,784
Cash and securities (investments) at the end of the year	150-11000	
Temporary (one year or less) loans paid during the year	150-21200	
Expenditures and other financing uses: Governmental Fund Types (Account 136-50000 from page 10)	150-50000	15,031,396
Other expenditures/rounding adjustments	150-59000	
Advance tax collections held at beginning of year (December 31, 2003)	151-26100	
Payroll deductions payable at beginning of year	152-21500	
GRAND TOTAL (MUST EQUAL CODE 143-90000 ABOVE)	153-90000	15,031,396

(COMPLETE TOP OR BOTTOM OF PAGE - NOT BOTH)

Statement of Change in Fund Balance All Governmental Fund Types and Expendable Trust Funds Modified Accrual Basis		
Fund balance at beginning of the year	140-34000	9,251,932
Revenues and other financing sources: Governmental Fund Types (Account 117-40000 on page 6)	140-40000	15,324,784
Adjustments to fund balance (Explain major items)	140-85000	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)	143-90000	24,576,716
Expenditures and other financing uses: Governmental Fund Types (Account 136-50000 on page 10)	150-50000	15,031,396
Fund balance at end of the year	151-34000	9,545,320
GRAND TOTAL (MUST EQUAL CODE 143-90000 ABOVE)	153-90000	24,576,716

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Proprietary Fund Types and Similar Trust Funds

	Seq/Acct Number	Amount (whole dollars)
Intergovernmental charges for services (continued)		
Other local governments:		
Enterprise:		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage service	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Public housing	204-47381	
Other services other local governments by enterprises	204-47391	
Internal service	205-47393	
Interdepartmental charges for services:		
Enterprise:		
Services to other departments by enterprises (Include public fire protection/hydrant rental from general fund)	205-47491	389,341
Internal service:	206-47493	
Miscellaneous (Operating) Revenues:		
Enterprise	206-48691	
Internal Service	207-48692	
Fiduciary/pension trust	207-48910	
TOTAL OPERATING REVENUES	208-40000	4,019,623

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Proprietary Fund Types and Similar Trust Funds

Operating Expenses (proprietary fund)

	Seq/Acct Number	Amount (whole dollars)
Enterprise:		
Fire protection	209-52200	
Ambulance/EMS	209-52300	
Parking (facilities) lots, ramps and meters	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors (commercial)	209-53540	
Sewage service	209-53610	1,966,004
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm Water Drainage	209-53650	
Water service	209-53700	1,567,493
Electric service	209-53800	
Gas Service	209-53810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Library	209-55110	
Museum	209-55120	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Public housing	209-56500	
Urban development	209-56600	
Liquor store	209-56905	
Other enterprise	209-56910	
		(Identify) A
Internal service (operating expense)	211-51490	
Fiduciary/pension trust	211-59980	
TOTAL OPERATING EXPENSES	212-50000	3,533,497

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Proprietary Fund Types and Similar Trust Funds

Non-Operating Revenues (proprietary fund types)	Seq/Acct Number	Amount (whole dollars)
Taxes:		
General property taxes	213-41110	
Retailers' discount (retained)	213-41222	
Other taxes (Identify) A	213-41900	
Intergovernmental revenues (operating grants):		
Enterprise:		
Federal:		
Health (grants and aids)	213-43240	
Human services (grants and aids)	213-43250	
Public housing (grants and aids)	213-43271	
Other federal payments	213-43300	
State:		
Recycling grants	213-43545	
Health (grants and aids)	213-43550	
Human services (grants and aids)	213-43560	
Public housing (grants and aids)	213-43581	
Other state payments	213-43690	
Other local governments:		
Other local government grants	213-43790	
Internal service (grants)	215-43518	
Miscellaneous revenue:		
Interest income	215-48110	150,818
Enterprise:		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues (enterprise)	216-48900	5,800
Internal service	217-48693	
TOTAL NON-OPERATING REVENUES	218-40000	156,618
NON-OPERATING EXPENSES (proprietary fund types)		
Enterprise:		
Debt service -- -- interest and fiscal charges	219-58200	350,600
Other enterprise (non-operating expenses)	219-59910	60,692
Internal service:		
Debt service -- -- interest and fiscal charges (internal service fund)	221-58200	
Other internal service (non-operating expenses)	221-59940	
TOTAL NON-OPERATING EXPENSES	222-50000	411,292
INCOME (LOSS) BEFORE OPERATING TRANSFERS	223-61000	231,452
OTHER FINANCING SOURCES (USES)		
Transfer from other funds (i.e., governmental fund types)	224-49200	
Capital contributions	224-49300	1,470,383
Transfer to other funds (i.e., governmental fund types) Subtract:	224-59200	()
NET INCOME (LOSS)	225-62000	2,314,521,470,383

2004 SCHEDULE OF REVENUES AND EXPENDITURES

All Proprietary Fund Types and Similar Trust Funds

	Seq/Acct Number	Amount (whole dollars)
STATEMENT OF CHANGE IN RETAINED EARNINGS/FUND BALANCES		
ALL PROPRIETARY FUND TYPES and SIMILAR TRUST FUNDS		
Retained earnings/fund balance at beginning of the year	230-33000	9,702,644
Net income (loss) (From account 225-62000)	230-62000	2,314,521,470,383
Adjustments to retained earnings/fund balance	230-85000	
Retained earnings/fund balance at end of year (Sum of accounts 230-33000, 230-62000 and 230-85000 above) (Must equal sum of accounts 250-33000 and 250-34000 below)	231-33000	2,314,531,173,027
STATEMENT OF FINANCIAL CONDITION		
ALL PROPRIETARY FUND TYPES and SIMILAR TRUST FUNDS		
ASSETS		
Cash and marketable securities (investments)	250-11000	8,456,262
Taxes and special assessments receivable	250-12000	2,465,840
Accounts receivable	250-13000	983,281
Due from other governments	250-14000	
Due from other funds	250-15000	1,632,002
Inventories and prepayments	250-16000	138,251
Long-term receivables	250-17000	
Fixed assets	250-18000	51,731,398
Other debits	250-19000	44,012
TOTAL ASSETS (Must equal account 250-39990 below)	250-19990	65,451,046
LIABILITIES		
Accounts payable	250-21000	670,958
Payables from restricted funds	250-22000	
Special deposits	250-23000	103,917
Due to other governments	250-24000	7,316
Due to other funds	250-25000	132,551
Deferred revenues	250-26000	
Advances from other funds	250-27000	
Long term liabilities	250-28000	369,646
Long term debt	250-29000	11,276,333
TOTAL LIABILITIES	250-29990	12,560,721
FUND EQUITY		
Contributed capital	250-31000	41,485,846
Retained earnings	250-33000	11,404,479
Fund balance	250-34000	
TOTAL LIABILITIES AND FUND EQUITY (Must equal account 250-19990 above)	250-39990	65,451,046

SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT AND OTHER DATA

ALL FUNDS

Receipts and Other Data

	Seq/Acct Number	Amount (whole dollars)
General property tax levied for local purposes	300-71110	5,222,338
Sanitary district levies	300-71120	
Metropolitan sewer district levies	300-71130	
Public lake protection and rehabilitation district levies	300-71140	
Hydrant rental collected directly from water users. (Do not include hydrant rental collected through the tax roll shown at code 205-47491)	300-72100	
Proprietary fund types:		
Intergovernmental revenues (capital grants)	300-73310	
Other additions to contributed capital	300-73320	
Special assessment collections of proprietary fund types	300-74000	
Sale of property by proprietary fund types	300-78340	
DISBURSEMENTS AND OTHER DATA:		
Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (excluding law enforcement)	304-62010	
Profit or (loss) of internal service funds related to services provided to eligible cost items for highway aid purposes (law enforcement only)	304-62020	

SCHEDULE OF INDEBTEDNESS

for the year ending December 31, 2004

Purpose of Loan	Line Number	Principal Outstanding Jan 1, 2004	Principal Incurred in 2004	Principal Retired or Paid in 2004	Principal Outstanding Dec 31, 2004
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010	1,065,711		90,558	975,153
Fire protection debt	900-50015	177,436	3,335,434	27,393	3,485,477
Highway debt	900-50020	1,126,066		198,421	927,645
Storm sewer debt	900-50030				0
Water supply system debt	900-50040				0
Electric supply system debt	900-50050				0
Transit system debt	900-50060				0
Public school debt	900-50070				0
All other long term general obligation debt	900-50080	3,927,450	1,516,107	325,759	5,117,798
Total Long Term General Obligation Debt	900-50100	6,296,663	4,851,541	642,131	10,506,073
Short Term Debt (one year or less):					
Police debt	910-50210				0
Highway debt	910-50220				0
Storm sewer debt	910-50230				0
All other short term debt	910-50280				0
Revenue Bonds and Notes:					
Pollution control debt	920-50310				0
Water supply system debt	920-50320				0
Electric supply system debt	920-50330				0
Transit system debt	920-50340				0
All other revenue bond and note debt	920-50380				0
Other Debt and Long-Term Obligations (such as accrued employee benefits)	930-50400				0