



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

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Principal Office: 123 SOUTH SECOND STREET  
P.O. BOX 465  
DELAVAN, WI 53115

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For the Year Ended: DECEMBER 31, 2004

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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:** DELAVAN WATER & SEWAGE COMMISSION

**Utility Address:** 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

**When was utility organized?** 1/1/1893

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** BARBARA STEBNITZ

**Title:** UTILITY DIRECTOR

**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

**Telephone:** (262) 728 - 5585

**Fax Number:** (262) 728 - 4566

**E-mail Address:** bstebnitz@charter.net

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & CO LLP

10 TERRACE CT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 2469

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jdobson@virchowkrause.com

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

**Name:** WILBUR SCOTT

**Title:** PRESIDENT

**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** VIRCHOW KRAUSE & CO LLP

**Title:**

**Office Address:**

10 TERRACE CT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 1/19/2005

**Period covered by most recent audit:** 2004

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

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**Name:** BARBARA STEBNITZ

**Title:** UTILITY DIRECTOR

**Office Address:**

123 SOUTH SECOND STREET  
P.O. BOX 465  
DELAVAN, WI 53115

**Telephone:** (262) 728 - 5585

**Fax Number:** (262) 728 - 4566

**E-mail Address:** bstebnitz@charter.net

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**Name:** JIM PIESTER

**Title:** UTILITY MANAGER

**Office Address:**

123 SOUTH SECOND STREET  
P.O. BOX 465  
DELAVAN, WI 53115

**Telephone:** (262) 728 - 3545

**Fax Number:** (262) 728 - 4566

**E-mail Address:** piesterj@charter.net

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**Name of utility commission/committee:** DELAVAN WATER & SEWAGE COMMISSION

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

- JAY ADAMS, COUNCIL REPRESENTATIVE
  - STEVE BUHLER, MEMBER AT LARGE
  - WAYNE HILBELINK, COMMISSION VICE PRESIDENT
  - MELVIN NIEUWENHUIS, MAYOR
  - WILBUR SCOTT, COMMISSION PRESIDENT
- 

**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:**                     

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**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

### INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,390,061	1,378,849	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	679,435	702,744	2
Depreciation Expense (403)	191,583	192,816	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	243,595	251,870	5
<b>Total Operating Expenses</b>	<b>1,114,613</b>	<b>1,147,430</b>	
<b>Net Operating Income</b>	<b>275,448</b>	<b>231,419</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>275,448</b>	<b>231,419</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	190	130	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	81,398	130,447	10
Miscellaneous Nonoperating Income (421)	352,698	222,056	11
<b>Total Other Income</b>	<b>434,286</b>	<b>352,633</b>	
<b>Total Income</b>	<b>709,734</b>	<b>584,052</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(23,620)	0	12
Other Income Deductions (426)	48,330	43,044	13
<b>Total Miscellaneous Income Deductions</b>	<b>24,710</b>	<b>43,044</b>	
<b>Income Before Interest Charges</b>	<b>685,024</b>	<b>541,008</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	147,244	193,381	14
Amortization of Debt Discount and Expense (428)	47,424	39,054	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,732	11,429	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>197,400</b>	<b>243,864</b>	
<b>Net Income</b>	<b>487,624</b>	<b>297,144</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,505,123	4,166,077	20
Balance Transferred from Income (433)	487,624	297,144	21
Miscellaneous Credits to Surplus (434)	0	3,041,902	22
Miscellaneous Debits to Surplus--Debit (435)	36,000	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,956,747</b>	<b>7,505,123</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,390,061		1,390,061	1
<b>Total (Acct. 400):</b>	<b>1,390,061</b>	<b>0</b>	<b>1,390,061</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	679,435		679,435	2
<b>Total (Acct. 401-402):</b>	<b>679,435</b>	<b>0</b>	<b>679,435</b>	
<b>Depreciation Expense (403):</b>				
Derived	191,583		191,583	3
<b>Total (Acct. 403):</b>	<b>191,583</b>	<b>0</b>	<b>191,583</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	243,595		243,595	5
<b>Total (Acct. 408):</b>	<b>243,595</b>	<b>0</b>	<b>243,595</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>275,448</b>	<b>0</b>	<b>275,448</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	190		190	8
<b>Total (Acct. 415-416):</b>	<b>190</b>	<b>0</b>	<b>190</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	75,548	0	75,548	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INCOME ON TIF ADVANCE	5,850	0	5,850 12
<b>Total (Acct. 419):</b>	<b>81,398</b>	<b>0</b>	<b>81,398</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	352,698	352,698 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>352,698</b>	<b>352,698</b>
<b>TOTAL OTHER INCOME:</b>	<b>81,588</b>	<b>352,698</b>	<b>434,286</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(23,620)	██████████	(23,620) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(23,620)</b>	<b>0</b>	<b>(23,620)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	48,330	48,330 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>48,330</b>	<b>48,330</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(23,620)</b>	<b>48,330</b>	<b>24,710</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	147,244	██████████	147,244 19
<b>Total (Acct. 427):</b>	<b>147,244</b>	<b>0</b>	<b>147,244</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DEBT DISCOUNT AND LOSS ON ADVANCED REFUNDING	47,424	██████████	47,424 20
<b>Total (Acct. 428):</b>	<b>47,424</b>	<b>0</b>	<b>47,424</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	2,732	██████████	2,732 22
<b>Total (Acct. 430):</b>	<b>2,732</b>	<b>0</b>	<b>2,732</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>197,400</b>	<b>0</b>	<b>197,400</b>
<b>NET INCOME:</b>	<b>183,256</b>	<b>304,368</b>	<b>487,624</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,284,209	3,220,914	7,505,123 25
<b>Total (Acct. 216):</b>	<b>4,284,209</b>	<b>3,220,914</b>	<b>7,505,123</b>
<b>Balance Transferred from Income (433):</b>			
Derived	183,256	304,368	487,624 26
<b>Total (Acct. 433):</b>	<b>183,256</b>	<b>304,368</b>	<b>487,624</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
WRS LIABILITY	36,000	0	36,000 28
<b>Total (Acct. 435)--Debit:</b>	<b>36,000</b>	<b>0</b>	<b>36,000</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,431,465</b>	<b>3,525,282</b>	<b>7,956,747</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	190				190	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190</b>	

### 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	1,390,061	0	0	0	1,390,061	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,390,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,390,061</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	262,286		262,286	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	3,102		3,102	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	1,877		1,877	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	417		417	19
<b>Total Payroll</b>	<b>267,682</b>	<b>0</b>	<b>267,682</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	13,769,850	13,270,127	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,790,152	3,047,309	2
<b>Net Utility Plant</b>	<b>10,979,698</b>	<b>10,222,818</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	493,702	720,301	7
<b>Total Other Property and Investments</b>	<b>493,702</b>	<b>720,301</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	45,588	281,129	8
Temporary Cash Investments (132)	2,647,350	3,541,085	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,861	22,207	11
Other Accounts Receivable (143)	2,935	2,126	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,208	129,975	14
Materials and Supplies (150)	14,814	15,958	15
Prepayments (165)	13,274	6,120	16
Other Current and Accrued Assets (170)	2,601	3,684	17
<b>Total Current and Accrued Assets</b>	<b>2,777,631</b>	<b>4,002,284</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	122,747	170,171	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	43,278	5,674	20
<b>Total Deferred Debits</b>	<b>166,025</b>	<b>175,845</b>	
<b>Total Assets and Other Debits</b>	<b>14,417,056</b>	<b>15,121,248</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	4,027,518	4,027,518	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	7,956,747	7,505,123	<b>23</b>
<b>Total Proprietary Capital</b>	<b>11,984,265</b>	<b>11,532,641</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,590,000	3,215,000	<b>24</b>
Advances from Municipality (223)	65,800	74,900	<b>25</b>
Other Long-Term Debt (224)	36,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,691,800</b>	<b>3,289,900</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	25,142	16,624	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	221,807	230,438	<b>31</b>
Interest Accrued (237)	7,034	14,135	<b>32</b>
Other Current and Accrued Liabilities (238)	38,220	37,510	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>292,203</b>	<b>298,707</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	448,788	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>448,788</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>14,417,056</b>	<b>15,121,248</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	13,270,127	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,804,055	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,965,795	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>13,769,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,226,370	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	563,782	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,790,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,979,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,531,857				<b>2,531,857</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	191,583				<b>191,583</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,044				<b>4,044</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	19,200				<b>19,200</b>	<b>9</b>
Salvage	1,959				<b>1,959</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>216,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>216,786</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	36,456				<b>36,456</b>	<b>18</b>
Cost of removal	13,409				<b>13,409</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	472,408				<b>472,408</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>522,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522,273</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,226,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,226,370</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	515,452				<b>515,452</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,330				<b>48,330</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>48,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,330</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>563,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>563,782</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	14,814	15,958 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>14,814</b>	<b>15,958</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MRB	24,276	428	0	1
1998 LOSS ON ADVANCE REFUNDING	20,796	428	70,826	2
1998 MRB	1,993	428	51,921	3
<b>Total</b>			<b>122,747</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	4,027,518	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>4,027,518</b>	

**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)	
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	0	<b>1</b>
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	1,590,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,590,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1999 GO NOTES	02/01/1999	02/01/2009	4.11%	65,800	1
<b>Total for Account 223</b>				<b>65,800</b>	
<b>Other Long-Term Debt (224)</b>					
WRS LIABILITY	01/01/2003	12/31/2005	0.00%	36,000	2
<b>Total for Account 224</b>				<b>36,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	230,438	1
<b>Accruals:</b>		
Charged water department expense	243,595	2
Charged electric department expense		3
Charged sewer department expense	1,764	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>245,359</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	230,438	6
Social Security taxes	21,980	7
PSC Remainder Assessment	1,572	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>253,990</b>	
<b>Balance end of year</b>	<b>221,807</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 MORTGAGE REVENUE BONDS	6,461	70,944	77,405	0	1
1998 MORTGAGE REVENUE BONDS	6,399	76,300	76,790	5,909	2
<b>Subtotal</b>	<b>12,860</b>	<b>147,244</b>	<b>154,195</b>	<b>5,909</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
1999 GO NOTES	1,275	2,732	2,882	1,125	4
<b>Subtotal</b>	<b>1,275</b>	<b>2,732</b>	<b>2,882</b>	<b>1,125</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,135</b>	<b>149,976</b>	<b>157,077</b>	<b>7,034</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
IMPACT FEE	256,441	3
REDEMPTION ACCOUNT	17,248	4
RESERVE ACCOUNT	204,182	5
DEPRECIATION ACCOUNT	15,831	6
<b>Total (Acct. 125):</b>	<b>493,702</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,861	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>23,861</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
OTHER	2,935	14
<b>Total (Acct. 143):</b>	<b>2,935</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	23,300	15
ADDITIONAL PUBLIC FIRE PROTECTION	3,374	16
OTHER	534	17
<b>Total (Acct. 145):</b>	<b>27,208</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	13,274	18
<b>Total (Acct. 165):</b>	<b>13,274</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	43,278	20
<b>Total (Acct. 183):</b>	<b>43,278</b>	
<b>Payables to Municipality (233):</b>		
NONE		21
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	448,788	22
NONE		23
<b>Total (Acct. 253):</b>	<b>448,788</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,730,142	0	0	0	9,730,142	1
Materials and Supplies	15,386	0	0	0	15,386	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,379,113	0	0	0	2,379,113	4
Customer Advances for Construction					0	5
Regulatory Liability	224,394	0	0	0	224,394	6
					0	7
<b>Average Net Rate Base</b>	<b>7,142,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,142,021</b>	
Net Operating Income	275,448	0	0	0	275,448	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.86%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	472,408	0	0	0	472,408	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	23,620				23,620	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>448,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,788</b>	

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Delavan Water Utility  
Delavan, Wisconsin

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

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
January 19, 2005

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

These are engineering costs and authorization is not required at this time. Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See detail of Account 145 on page F-19.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,330,147	1,309,014	1
<b>Total Sales of Water</b>	<b>1,330,147</b>	<b>1,309,014</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,750	4,962	2
Miscellaneous Service Revenues (471)	315	242	3
Rents from Water Property (472)	47,407	57,481	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,442	7,150	6
<b>Total Other Operating Revenues</b>	<b>59,914</b>	<b>69,835</b>	
<b>Total Operating Revenues</b>	<b>1,390,061</b>	<b>1,378,849</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	94,182	41,159	7
Pumping Expenses (620-625)	100,409	108,075	8
Water Treatment Expenses (630-635)	31,535	39,271	9
Transmission and Distribution Expenses (640-655)	193,726	277,540	10
Customer Accounts Expenses (901-904)	38,011	34,757	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	221,572	201,942	13
<b>Total Operation and Maintenance Expenses</b>	<b>679,435</b>	<b>702,744</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	191,583	192,816	14
Amortization Expense (404-407)		0	15
Taxes (408)	243,595	251,870	16
<b>Total Other Operating Expenses</b>	<b>435,178</b>	<b>444,686</b>	
<b>Total Operating Expenses</b>	<b>1,114,613</b>	<b>1,147,430</b>	
<b>NET OPERATING INCOME</b>	<b>275,448</b>	<b>231,419</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,222	119,712	520,040	4
Commercial	393	94,559	289,524	5
Industrial	24	43,919	78,898	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,639</b>	<b>258,190</b>	<b>888,462</b>	
Private Fire Protection Service (462)	55		40,896	7
Public Fire Protection Service (463)	1		320,174	8
Other Sales to Public Authorities (464)	26	44,006	80,615	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,721</b>	<b>302,196</b>	<b>1,330,147</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	320,174	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>320,174</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,750	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,750</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	315	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>315</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	47,407	8
<b>Total Rents from Water Property (472)</b>	<b>47,407</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,880	10
<b>Other (specify):</b>		
MISCELLANEOUS	562	11
<b>Total Other Water Revenues (474)</b>	<b>6,442</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	15,748	16,019	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	8,034	6,826	3
Maintenance of Water Source Plant (605)	70,400	18,314	4
<b>Total Source of Supply Expenses</b>	<b>94,182</b>	<b>41,159</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	29	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	81,779	80,291	7
Operation Supplies and Expenses (623)	469	393	8
Maintenance of Pumping Plant (625)	18,132	27,391	9
<b>Total Pumping Expenses</b>	<b>100,409</b>	<b>108,075</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	18,768	19,955	10
Chemicals (631)	6,530	9,108	11
Operation Supplies and Expenses (632)	1,670	2,338	12
Maintenance of Water Treatment Plant (635)	4,567	7,870	13
<b>Total Water Treatment Expenses</b>	<b>31,535</b>	<b>39,271</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	74,123	78,390	14
Operation Supplies and Expenses (641)	5,886	2,529	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,380	100,820	16
Maintenance of Mains (651)	29,692	31,274	17
Maintenance of Services (652)	37,621	18,560	18
Maintenance of Meters (653)	11,645	13,552	19
Maintenance of Hydrants (654)	6,095	5,145	20
Maintenance of Other Plant (655)	25,284	27,270	21
<b>Total Transmission and Distribution Expenses</b>	<b>193,726</b>	<b>277,540</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,198	3,574	<b>22</b>
Accounting and Collecting Labor (902)	30,281	28,403	<b>23</b>
Supplies and Expenses (903)	3,532	2,780	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>38,011</b>	<b>34,757</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	41,745	39,238	<b>27</b>
Office Supplies and Expenses (921)	21,971	25,946	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	39,139	25,477	<b>30</b>
Property Insurance (924)	10,428	9,854	<b>31</b>
Injuries and Damages (925)	6,339	7,905	<b>32</b>
Employee Pensions and Benefits (926)	82,254	74,367	<b>33</b>
Regulatory Commission Expenses (928)	627	0	<b>34</b>
Miscellaneous General Expenses (930)	2,795	2,595	<b>35</b>
Transportation Expenses (933)	6,220	6,489	<b>36</b>
Maintenance of General Plant (935)	10,054	10,071	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>221,572</b>	<b>201,942</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>679,435</b>	<b>702,744</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		221,807	230,438	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,764	1,911	2
<b>Net property tax equivalent</b>		<b>220,043</b>	<b>228,527</b>	
Social Security		21,980	21,719	3
PSC Remainder Assessment		1,572	1,624	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>243,595</b>	<b>251,870</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.235883				3
County tax rate	mills		5.463202				4
Local tax rate	mills		10.371742				5
School tax rate	mills		8.512512				6
Voc. school tax rate	mills		1.659543				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.242882</b>				<b>10</b>
Less: state credit	mills		1.090676				11
<b>Net tax rate</b>	mills		<b>25.152206</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.371742</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.172055</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.543797</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.242882</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782833</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.152206</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.689980</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,270,127</b>	13,270,127				22
Materials & Supplies	\$	<b>15,958</b>	15,958				23
<b>Subtotal</b>	\$	<b>13,286,085</b>	<b>13,286,085</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>13,286,085</b>	<b>13,286,085</b>				<b>26</b>
Assessment Ratio	dec.		0.847878				27
<b>Assessed Value</b>	\$	<b>11,264,979</b>	<b>11,264,979</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.689980</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>221,807</b>	<b>221,807</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>221,807</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,295		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)	394,239		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>401,534</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	365,671		17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	128,473		20
<b>Total Pumping Plant</b>	<b>659,697</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	601,222		22
Water Treatment Equipment (332)	1,111,343		23
<b>Total Water Treatment Plant</b>	<b>1,712,565</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,295	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)		(5,386)	388,853	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(5,386)</b>	<b>396,148</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(2,224)	160,580	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(4,995)	360,676	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(1,755)	126,718	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(8,974)</b>	<b>650,723</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(8,213)	593,009	22
Water Treatment Equipment (332)		(18,829)	1,092,514	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(27,042)</b>	<b>1,685,523</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	71,250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,815,128		26
Transmission and Distribution Mains (343)	2,992,319	145,813	27
Fire Mains (344)	0		28
Services (345)	984,740	82,950	29
Meters (346)	200,434	19,022	30
Hydrants (348)	495,196	31,881	31
Other Transmission and Distribution Plant (349)	935		32
<b>Total Transmission and Distribution Plant</b>	<b>6,560,002</b>	<b>279,666</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	139,930		34
Office Furniture and Equipment (391)	2,022		35
Computer Equipment (391.1)	26,451		36
Transportation Equipment (392)	78,550	12,195	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,824		39
Laboratory Equipment (395)	2,180		40
Power Operated Equipment (396)	47,656		41
Communication Equipment (397)	2,020		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>322,432</b>	<b>12,195</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,656,230</b>	<b>291,861</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,656,230</b>	<b>291,861</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			71,250 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(46,339)	1,768,789 26
Transmission and Distribution Mains (343)	473	(19,839)	3,117,820 27
Fire Mains (344)			0 28
Services (345)	3,444		1,064,246 29
Meters (346)	9,827		209,629 30
Hydrants (348)	7,480		519,597 31
Other Transmission and Distribution Plant (349)			935 32
<b>Total Transmission and Distribution Plant</b>	<b>21,224</b>	<b>(66,178)</b>	<b>6,752,266</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			139,930 34
Office Furniture and Equipment (391)			2,022 35
Computer Equipment (391.1)	1,238		25,213 36
Transportation Equipment (392)	10,206		80,539 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			22,824 39
Laboratory Equipment (395)			2,180 40
Power Operated Equipment (396)	3,788		43,868 41
Communication Equipment (397)			2,020 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>15,232</b>	<b>0</b>	<b>319,395</b>
<b>Total utility plant in service directly assignable</b>	<b>36,456</b>	<b>(107,580)</b>	<b>9,804,055</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>36,456</b>	<b>(107,580)</b>	<b>9,804,055</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	2,057		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,057</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	849		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,908		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	670		20
<b>Total Pumping Plant</b>	<b>3,427</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,137		22
Water Treatment Equipment (332)	274,191		23
<b>Total Water Treatment Plant</b>	<b>277,328</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		5,386	7,443	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>5,386</b>	<b>7,443</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		2,224	3,073	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		4,995	6,903	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		1,755	2,425	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>8,974</b>	<b>12,401</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		8,213	11,350	22
Water Treatment Equipment (332)		18,829	293,020	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>27,042</b>	<b>304,370</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	83,997		26
Transmission and Distribution Mains (343)	2,435,157	149,102	27
Fire Mains (344)	0		28
Services (345)	487,262	60,816	29
Meters (346)	18,253		30
Hydrants (348)	306,416	34,400	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,331,085</b>	<b>244,318</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,613,897</b>	<b>244,318</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,613,897</b>	<b>244,318</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		46,339	130,336 26
Transmission and Distribution Mains (343)		19,839	2,604,098 27
Fire Mains (344)			0 28
Services (345)			548,078 29
Meters (346)			18,253 30
Hydrants (348)			340,816 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>66,178</b>	<b>3,641,581</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>107,580</b>	<b>3,965,795</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>107,580</b>	<b>3,965,795</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			29,439	<b>29,439</b>	1
February			28,251	<b>28,251</b>	2
March			30,112	<b>30,112</b>	3
April			30,673	<b>30,673</b>	4
May			30,851	<b>30,851</b>	5
June			30,398	<b>30,398</b>	6
July			39,919	<b>39,919</b>	7
August			37,265	<b>37,265</b>	8
September			39,459	<b>39,459</b>	9
October			31,758	<b>31,758</b>	10
November			29,630	<b>29,630</b>	11
December			30,276	<b>30,276</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>388,031</b>	<b>388,031</b>	
Less: Water sold				302,196	13
Volume pumped but not sold				<b>85,835</b>	14
Volume sold as a percent of volume pumped				<b>78%</b>	15
Volume used for water production, water quality and system maintenance				4,162	16
Volume related to equipment/system malfunction				19,994	17
Non-utility volume NOT included in water sales				653	18
Total volume not sold but accounted for				<b>24,809</b>	19
Volume pumped but unaccounted for				<b>61,026</b>	20
Percent of water lost				<b>16%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,471	23
Date of maximum: 9/29/2004					24
Cause of maximum:					25
hydrant flushing and Delbrook irrigation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				617	26
Date of minimum: 11/12/2004					27
Total KWH used for pumping for the year				771,080	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1049 EDWARDS STREET	3	128	12	684,000	Yes	<b>1</b>
WRIGHT STREET	4	120	12	864,000	Yes	<b>2</b>
FRANKLIN STREET	5	65	24	861,000	Yes	<b>3</b>
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	1049 EDWARDS	WRIGHT STREET	1111 EDWARDS STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN TURBINE	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	COR / KOHLER STANDBY GENERATOR/ FORD STANDBY GENERATOR/ELECTRIC/KOHLER STANDBY			9 10
Year Installed	1993	1993	1999	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		14
Location	FRANKLIN STREET	BOOSTER STATION		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	BARON JACKSON	STAYRITE		18
Year Installed	1980	2001		19
Type	VERTICAL TURBINE	OTHER		20
Actual Capacity (gpm)	500	800		21
Pump Motor or Standby Engine Mfr	US MOTORS		MARATHON	22 23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	20		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	#2 EAST	1 WEST	AUTUMN DRIVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>3</b>
Year constructed	1964	1950	2001	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	120	120	150	<b>6</b>
Total capacity in gallons (actual)	250,000	150,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	WELLHOUSE	BOOSTER STATION	<b>10</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	0.4320	2.1000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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	BUSINESS PARK TOWER	CPT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1996	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	120	1	6
Total capacity in gallons (actual)	1,000,000	400,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	437	0	0	0	437	1
M	D	4.000	26,582	0	2,202	0	24,380	2
P	D	4.000	0	9			9	3
M	D	6.000	51,416	0	0	0	51,416	4
P	D	6.000	376	0	0	0	376	5
M	D	8.000	59,253	0	0	0	59,253	6
P	D	8.000	18,385	2,788	0	0	21,173	7
M	D	10.000	2,750	0	0	0	2,750	8
P	D	10.000	5	0	0	0	5	9
M	D	12.000	47,559	0	0	0	47,559	10
P	D	12.000	27,892	2,476	0	0	30,368	11
M	D	16.000	10,956	0	0	0	10,956	12
P	D	16.000	2,956	0	0	0	2,956	13
P	D	18.000	0	0	0	0	0	14
M	D	24.000	0	0	0	0	0	15
<b>Total Within Municipality</b>			<b>248,567</b>	<b>5,273</b>	<b>2,202</b>	<b>0</b>	<b>251,638</b>	
<b>Total Utility</b>			<b>248,567</b>	<b>5,273</b>	<b>2,202</b>	<b>0</b>	<b>251,638</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	741	0	32	0	709		1
L	0.750	480	0	0	0	480		2
M	0.750	50	0	3	0	47	26	3
L	1.000	170	0	0	0	170		4
M	1.000	664	38	0	0	702		5
L	1.250	1	0	0	0	1		6
L	1.500	49	0	0	0	49		7
M	1.500	57	3	0	0	60	17	8
P	2.000	2	0	0	0	2		9
L	2.000	50	21	0	0	71		10
M	2.000	50	0	1	0	49		11
M	3.000	10	0	0	0	10		12
M	4.000	14	0	0	0	14		13
P	4.000	11	1	0	0	12		14
M	6.000		1			1		15
P	6.000	13	0	0	0	13		16
M	8.000	4	0	0	0	4		17
P	8.000	6	0	0	0	6		18
P	10.000	1	0	0	0	1		19
<b>Total Utility</b>		<b>2,373</b>	<b>64</b>	<b>36</b>	<b>0</b>	<b>2,401</b>	<b>43</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	363	0	158	0	<b>205</b>	158	1
0.750	2,178	260	6	0	<b>2,432</b>	67	2
1.000	111	0	2	0	<b>109</b>	4	3
1.500	75	1	0	0	<b>76</b>	19	4
2.000	42	2	0	0	<b>44</b>	14	5
3.000	10	1	0	0	<b>11</b>	5	6
4.000	4	0	0	0	<b>4</b>	2	7
<b>Total:</b>	<b>2,783</b>	<b>264</b>	<b>166</b>	<b>0</b>	<b>2,881</b>	<b>269</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	185	16	0	0	0	4	<b>205</b>	1
0.750	2,057	212	8	6	14	135	<b>2,432</b>	2
1.000	8	72	5	10	2	12	<b>109</b>	3
1.500	0	64	5	4	0	3	<b>76</b>	4
2.000	0	34	3	3	1	3	<b>44</b>	5
3.000	0	4	2	3	2	0	<b>11</b>	6
4.000	0	1	1	0	0	2	<b>4</b>	7
<b>Total:</b>	<b>2,250</b>	<b>403</b>	<b>24</b>	<b>26</b>	<b>19</b>	<b>159</b>	<b>2,881</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	450	20	6		464	2
<b>Total Fire Hydrants</b>	<b>450</b>	<b>20</b>	<b>6</b>	<b>0</b>	<b>464</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	464
Number of distribution system valves end of year:	656
Number of distribution valves operated during year:	180

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## WATER OPERATING SECTION FOOTNOTES

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

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

See page W-4.

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

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

Maintenance of Water Source Plant(605):In 2004, the utility rehabilitated well #5 for \$60,000.

Maintenance of Distribution Reservoirs and Standpipes(650):The water tower was painted in 2003.

Maintenance of Services(652):The utility repaired a large number of service leaks in 2004.

Outside Service Employed(923):2004 costs include a vulnerability assessment legal service related to wellhead protection and an upgrade to the Geo Pass services.

Maintenance of Pumping Plant(652):The roof of the pumping plant was reshingled in 2003.

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

If Adjustments for any account are nonzero, please explain.

This relates to current year impact fee collections.

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

If Adjustments for any account are nonzero, please explain.

This relates to current year impact fee collections.

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### 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 financed by combination of Utility and Contributions.

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### 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 financed by combination of Utility and Contributions.

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### 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.

Three meters were tested and one checked which will be replaced in 2005 and tested then.

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