



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

For the Year Ended: DECEMBER 31, 2004

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LAKE GENEVA MUNICIPAL WATER UTILITY

**Utility Address:** 361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**When was utility organized?** 1/1/1890

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** lgwater@genevaonline.com

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

**Name:** MR DANIEL WINKLER  
**Title:** DIRECTOR OF UTILITIES

**Office Address:**

361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**E-mail Address:** lgwater@genevaonline.com

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

**Name:** KAREN S. HALL  
**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** kshcanada@sbcglobal.net

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

**Name:** BIRDELL BRELLENTHIN  
**Title:** PRESIDENT

**Office Address:**

361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**E-mail Address:** lgwater@genevaonline.com

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** PATRICK W. ROMENESKO

**Title:** CPA/SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@sbcglobal.net

**Date of most recent audit report:** 2/23/2005

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

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

**Name:** MR DANIEL WINKLER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**E-mail Address:** lgwater@genevaonline.com

**Name of utility commission/committee:** LAKE GENEVA UTILITY COMMISSION

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

- MR DUANE BOLDT, ALDERMAN
- MR BIRDELL BRELLENTHIN, PRESIDENT
- MR GEORGE COKINS, SECRETARY
- MR LARRY MAGEE, ALDERMAN
- MR TONY SAIA, CITIZEN MEMBER
- MR TIM SCHILLER, CITIZEN MEMBER
- MR SHELDON SHEPSTONE, MAYOR
- MR DANIEL WINKLER, DIRECTOR OF UTILITIES

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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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)	1,246,118	1,245,122	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	695,761	601,066	2
Depreciation Expense (403)	260,148	247,045	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	223,994	207,708	5
<b>Total Operating Expenses</b>	<b>1,179,903</b>	<b>1,055,819</b>	
<b>Net Operating Income</b>	<b>66,215</b>	<b>189,303</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>66,215</b>	<b>189,303</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,798	15,419	10
Miscellaneous Nonoperating Income (421)	554,795	169,610	11
<b>Total Other Income</b>	<b>567,593</b>	<b>185,029</b>	
<b>Total Income</b>	<b>633,808</b>	<b>374,332</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(24,883)	0	12
Other Income Deductions (426)	51,226	25,069	13
<b>Total Miscellaneous Income Deductions</b>	<b>26,343</b>	<b>25,069</b>	
<b>Income Before Interest Charges</b>	<b>607,465</b>	<b>349,263</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	468	14
Amortization of Debt Discount and Expense (428)	0	438	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>906</b>	
<b>Net Income</b>	<b>607,465</b>	<b>348,357</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,754,343	5,530,576	20
Balance Transferred from Income (433)	607,465	348,357	21
Miscellaneous Credits to Surplus (434)	0	2,875,410	22
Miscellaneous Debits to Surplus--Debit (435)	497,655	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>8,864,153</b>	<b>8,754,343</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	1,246,118		1,246,118	1
<b>Total (Acct. 400):</b>	<b>1,246,118</b>	<b>0</b>	<b>1,246,118</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	695,761		695,761	2
<b>Total (Acct. 401-402):</b>	<b>695,761</b>	<b>0</b>	<b>695,761</b>	
<b>Depreciation Expense (403):</b>				
Derived	260,148		260,148	3
<b>Total (Acct. 403):</b>	<b>260,148</b>	<b>0</b>	<b>260,148</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	223,994		223,994	5
<b>Total (Acct. 408):</b>	<b>223,994</b>	<b>0</b>	<b>223,994</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>66,215</b>	<b>0</b>	<b>66,215</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</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>	

### 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>			
INTEREST ON INVESTMENTS	12,798	0	12,798 11
<b>Total (Acct. 419):</b>	<b>12,798</b>	<b>0</b>	<b>12,798</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	554,795	554,795 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>554,795</b>	<b>554,795</b>
<b>TOTAL OTHER INCOME:</b>	<b>12,798</b>	<b>554,795</b>	<b>567,593</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(24,883)	[REDACTED]	(24,883) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(24,883)</b>	<b>0</b>	<b>(24,883)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	51,226	51,226 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>51,226</b>	<b>51,226</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(24,883)</b>	<b>51,226</b>	<b>26,343</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</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 22
<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 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>103,896</b>	<b>503,569</b>	<b>607,465</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,806,708	2,947,635	8,754,343 24
<b>Total (Acct. 216):</b>	<b>5,806,708</b>	<b>2,947,635</b>	<b>8,754,343</b>
<b>Balance Transferred from Income (433):</b>			
Derived	103,896	503,569	607,465 25
<b>Total (Acct. 433):</b>	<b>103,896</b>	<b>503,569</b>	<b>607,465</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	497,655	497,655 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>497,655</b>	<b>497,655</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<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 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,910,604</b>	<b>2,953,549</b>	<b>8,864,153</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)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	1,246,118	0	0	0	1,246,118	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	1,180	0	0	0	1,180	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,244,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,244,938</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	295,297		295,297	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	263,614		263,614	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	985		985	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>559,896</b>	<b>0</b>	<b>559,896</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	6.5	1
Electric	0	2
Gas	0	3
Sewer	5.7	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	13,420,874	12,453,503	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,695,963	3,391,884	2
<b>Net Utility Plant</b>	<b>9,724,911</b>	<b>9,061,619</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)	1,355	1,355	6
Special Funds (125)	166,002	70,523	7
<b>Total Other Property and Investments</b>	<b>167,357</b>	<b>71,878</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	431,677	382,409	8
Temporary Cash Investments (132)	520,731	604,175	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	238,689	202,819	11
Other Accounts Receivable (143)	0	189,255	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	68,584	60,492	14
Materials and Supplies (150)	48,169	39,840	15
Prepayments (165)	0	4,265	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>1,307,850</b>	<b>1,483,255</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	15,187	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>15,187</b>	
<b>Total Assets and Other Debits</b>	<b>11,200,118</b>	<b>10,631,939</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,389,627	1,389,627	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	8,864,153	8,754,343	<b>23</b>
<b>Total Proprietary Capital</b>	<b>10,253,780</b>	<b>10,143,970</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	53,504	17,835	<b>28</b>
Payables to Municipality (233)	0	156,796	<b>29</b>
Customer Deposits (235)	455	260	<b>30</b>
Taxes Accrued (236)	208,905	193,760	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>262,864</b>	<b>368,651</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	166,002	74,197	<b>35</b>
Other Deferred Credits (253)	498,298	24,310	<b>36</b>
<b>Total Deferred Credits</b>	<b>664,300</b>	<b>98,507</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	19,174	20,811	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>19,174</b>	<b>20,811</b>	
<b>Total Liabilities and Other Credits</b>	<b>11,200,118</b>	<b>10,631,939</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	12,453,503	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)	9,769,215	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,407,848	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0		0	6
Property Held for Future Use (105)	195,296	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	48,515	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
<b>Total Utility Plant</b>	<b>13,420,874</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)	3,122,013	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	573,950	0	0	0	13
<b>Total Accumulated Provision</b>	<b>3,695,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,724,911</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>	2,869,160				<b>2,869,160</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	260,148				<b>260,148</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	22,345				<b>22,345</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
To correct 2003 closing of account	497,655				<b>497,655</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>780,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>780,148</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	29,640				<b>29,640</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	497,655				<b>497,655</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>527,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>527,295</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>3,122,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,122,013</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>	522,724				<b>522,724</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,226				<b>51,226</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>51,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,226</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>573,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>573,950</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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0	1
Other	0	0	0	0	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	48,169	39,840	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>48,169</b>	<b>39,840</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,389,627	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,389,627</u></u>	

**BONDS (ACCT. 221)**

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	193,760	1
<b>Accruals:</b>		
Charged water department expense	223,994	2
Charged electric department expense	0	3
Charged sewer department expense	8,093	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>232,087</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	193,760	6
Social Security taxes	21,744	7
PSC Remainder Assessment	1,438	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>216,942</b>	
<b>Balance end of year</b>	<b>208,905</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>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER MAIN ASSESSMENT (DEFERRED)	1,355	2
<b>Total (Acct. 124):</b>	<b>1,355</b>	
<b>Special Funds (125):</b>		
LGIP WATER IMPACT FEES	166,002	3
<b>Total (Acct. 125):</b>	<b>166,002</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	236,347	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES FOR PARTS AND LABOR	2,342	8
<b>Total (Acct. 142):</b>	<b>238,689</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
BALANCE DUE ON THE 2004 PUBLIC FIRE PROTECTION	56,189	12
DELINQUENT WATER/SEWER BILLS PLACED ON THE 2004 TAX ROLL	11,122	13
MISCELLANEOUS INVOICES DUE FROM THE CITY OF LAKE GENEVA	1,273	14
<b>Total (Acct. 145):</b>	<b>68,584</b>	
<b>Prepayments (165):</b>		
NONE	0	15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	16
<b>Total (Acct. 182):</b>	<b>0</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>Other Deferred Debits (183):</b>		
NONE	0	17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	472,772	19
AT & T WIRELESS 2005 PREPAID CELLULAR TOWER RENTAL	13,371	20
GENEVA ON-LINE 2005 PREPAID CELLULAR TOWER RENTAL	12,155	21
<b>Total (Acct. 253):</b>	<b>498,298</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)	9,625,007	0	0	0	9,625,007	1
Materials and Supplies	44,004	0	0	0	44,004	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,995,586	0	0	0	2,995,586	4
Customer Advances for Construction	166,002	0	0	0	166,002	5
Regulatory Liability	236,386	0	0	0	236,386	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>6,271,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,271,037</b>	
Net Operating Income	66,215	0	0	0	66,215	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.06%	N/A	N/A	N/A	1.06%	

## **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	497,655	0	0	0	497,655	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	24,883				24,883	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>472,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472,772</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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.

DONE

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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)	1,134,749	1,129,276	1
<b>Total Sales of Water</b>	<b>1,134,749</b>	<b>1,129,276</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,167	3,530	2
Miscellaneous Service Revenues (471)	17,220	17,825	3
Rents from Water Property (472)	73,257	69,758	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,725	24,733	6
<b>Total Other Operating Revenues</b>	<b>111,369</b>	<b>115,846</b>	
<b>Total Operating Revenues</b>	<b>1,246,118</b>	<b>1,245,122</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	15,495	14,603	7
Pumping Expenses (620-625)	65,879	67,227	8
Water Treatment Expenses (630-635)	75,811	55,048	9
Transmission and Distribution Expenses (640-655)	126,909	103,150	10
Customer Accounts Expenses (901-904)	44,861	42,795	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	366,806	318,243	13
<b>Total Operation and Maintenance Expenses</b>	<b>695,761</b>	<b>601,066</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	260,148	247,045	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	223,994	207,708	16
<b>Total Other Operating Expenses</b>	<b>484,142</b>	<b>454,753</b>	
<b>Total Operating Expenses</b>	<b>1,179,903</b>	<b>1,055,819</b>	
<b>NET OPERATING INCOME</b>	<b>66,215</b>	<b>189,303</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	8	2,934	5,398	1
Commercial	10	160	297	2
Industrial	5	94	174	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>23</b>	<b>3,188</b>	<b>5,869</b>	
Metered Sales to General Customers (461)				
Residential	3,219	156,920	466,438	4
Commercial	512	195,135	367,188	5
Industrial	28	19,191	31,631	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,759</b>	<b>371,246</b>	<b>865,257</b>	
Private Fire Protection Service (462)	62		34,987	7
Public Fire Protection Service (463)	1		202,778	8
Other Sales to Public Authorities (464)	44	16,173	25,858	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,889</b>	<b>390,607</b>	<b>1,134,749</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)	202,778	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>202,778</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,167	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,167</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES, HYDRANT TAP FEES, NEW CUSTOMER READ IN, NSF CHARGES	17,220	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>17,220</b>	
<b>Rents from Water Property (472):</b>		
GENEVA ON-LINE TOWER RENTAL	11,576	8
TELE-CORP TOWER RENTAL	25,468	9
SPRINT TOWER RENTAL	23,338	10
VERIZON WIRELESS TOWER RENTAL	12,875	11
<b>Total Rents from Water Property (472)</b>	<b>73,257</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	12
<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	17,540	13
<b>Other (specify):</b>		
SALE OF MISCELLANEOUS PARTS AND SUPPLIES	185	14
<b>Total Other Water Revenues (474)</b>	<b>17,725</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)	7,443	3,787	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	8,052	10,816	4
<b>Total Source of Supply Expenses</b>	<b>15,495</b>	<b>14,603</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	4,453	8,623	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	50,478	47,994	7
Operation Supplies and Expenses (623)	8,773	8,079	8
Maintenance of Pumping Plant (625)	2,175	2,531	9
<b>Total Pumping Expenses</b>	<b>65,879</b>	<b>67,227</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	13,485	7,928	10
Chemicals (631)	34,966	39,112	11
Operation Supplies and Expenses (632)	2,278	1,410	12
Maintenance of Water Treatment Plant (635)	25,082	6,598	13
<b>Total Water Treatment Expenses</b>	<b>75,811</b>	<b>55,048</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	11,773	18,135	14
Operation Supplies and Expenses (641)	1,196	1,521	15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,857	8,604	16
Maintenance of Mains (651)	47,836	32,013	17
Maintenance of Services (652)	33,712	22,383	18
Maintenance of Meters (653)	10,547	13,307	19
Maintenance of Hydrants (654)	7,406	5,805	20
Maintenance of Other Plant (655)	2,582	1,382	21
<b>Total Transmission and Distribution Expenses</b>	<b>126,909</b>	<b>103,150</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)	3,504	2,475	<b>22</b>
Accounting and Collecting Labor (902)	40,177	39,885	<b>23</b>
Supplies and Expenses (903)	0	67	<b>24</b>
Uncollectible Accounts (904)	1,180	368	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>44,861</b>	<b>42,795</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)	100,375	103,716	<b>27</b>
Office Supplies and Expenses (921)	18,025	13,736	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	48,460	17,600	<b>30</b>
Property Insurance (924)	42,396	36,446	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	134,661	116,084	<b>33</b>
Regulatory Commission Expenses (928)	230	0	<b>34</b>
Miscellaneous General Expenses (930)	3,877	17,688	<b>35</b>
Transportation Expenses (933)	8,240	4,704	<b>36</b>
Maintenance of General Plant (935)	10,542	8,269	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>366,806</b>	<b>318,243</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>695,761</b>	<b>601,066</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		208,905	193,760	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,093	7,464	2
<b>Net property tax equivalent</b>		<b>200,812</b>	<b>186,296</b>	
Social Security		21,744	20,060	3
PSC Remainder Assessment		1,438	1,352	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>223,994</b>	<b>207,708</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>							
State tax rate	mills		0.236050				2
County tax rate	mills		5.467062				3
Local tax rate	mills		6.984646				4
School tax rate	mills		12.691757				5
Voc. school tax rate	mills		1.660721				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>27.040236</b>				9
Less: state credit	mills		1.522936				10
<b>Net tax rate</b>	mills		<b>25.517300</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		6.984646				12
Combined School Tax Rate	mills		14.352478				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.337124</b>				15
<b>Total Tax Rate</b>	mills		<b>27.040236</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789088</b>				17
<b>Total tax net of state credit</b>	mills		<b>25.517300</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>20.135394</b>				19
Utility Plant, Jan. 1	\$	12,453,503	12,453,503				20
Materials & Supplies	\$	39,840	39,840				21
<b>Subtotal</b>	\$	<b>12,493,343</b>	<b>12,493,343</b>				22
Less: Plant Outside Limits	\$	248,811	248,811				23
<b>Taxable Assets</b>	\$	<b>12,244,532</b>	<b>12,244,532</b>				24
Assessment Ratio	dec.		0.847320				25
<b>Assessed Value</b>	\$	<b>10,375,037</b>	<b>10,375,037</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>20.135394</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>208,905</b>	<b>208,905</b>				28
Tax Equivalent per 1994 PSC Report	\$	142,729					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>208,905</b>					31

## 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	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	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	378,846	11,116	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>431,539</b>	<b>11,116</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	136,018	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	413,721	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,958	0	20
<b>Total Pumping Plant</b>	<b>604,269</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	323,394	0	22
Water Treatment Equipment (332)	420,489	15,153	23
<b>Total Water Treatment Plant</b>	<b>743,883</b>	<b>15,153</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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	389,962	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>442,655</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	413,721	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	24,958	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>604,269</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	323,394	22
Water Treatment Equipment (332)	0	0	435,642	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>759,036</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)	72,685	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	1,608,908	4,588	26
Transmission and Distribution Mains (343)	3,130,226	188,702	27
Fire Mains (344)	0	0	28
Services (345)	790,285	38,790	29
Meters (346)	802,923	17,325	30
Hydrants (348)	276,306	39,692	31
Other Transmission and Distribution Plant (349)	28,111	1,555	32
<b>Total Transmission and Distribution Plant</b>	<b>6,709,444</b>	<b>290,652</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,556	0	33
Structures and Improvements (390)	267,056	0	34
Office Furniture and Equipment (391)	67,593	188	35
Computer Equipment (391.1)	126,975	947	36
Transportation Equipment (392)	133,176	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	63,044	0	39
Laboratory Equipment (395)	10,062	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	21,947	0	42
SCADA Equipment (397.1)	187,214	0	43
Miscellaneous Equipment (398)	42,390	0	44
Other Tangible Property (399)	13,651	0	45
<b>Total General Plant</b>	<b>991,664</b>	<b>1,135</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,480,799</b>	<b>318,056</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>9,480,799</b>	<b>318,056</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)	0	0	72,685	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	1,613,496	26
Transmission and Distribution Mains (343)	20,700	0	3,298,228	27
Fire Mains (344)	0	0	0	28
Services (345)	900	0	828,175	29
Meters (346)	5,340	0	814,908	30
Hydrants (348)	2,700	0	313,298	31
Other Transmission and Distribution Plant (349)	0	0	29,666	32
<b>Total Transmission and Distribution Plant</b>	<b>29,640</b>	<b>0</b>	<b>6,970,456</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	0	0	267,056	34
Office Furniture and Equipment (391)	0	0	67,781	35
Computer Equipment (391.1)	0	0	127,922	36
Transportation Equipment (392)	0	0	133,176	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	63,044	39
Laboratory Equipment (395)	0	0	10,062	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	21,947	42
SCADA Equipment (397.1)	0	0	187,214	43
Miscellaneous Equipment (398)	0	0	42,390	44
Other Tangible Property (399)	0	0	13,651	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>992,799</b>	
<b>Total utility plant in service directly assignable</b>	<b>29,640</b>	<b>0</b>	<b>9,769,215</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>29,640</b>	<b>0</b>	<b>9,769,215</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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	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	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</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	0	0 1
Franchises and Consents (302)	0	0	0 2
Miscellaneous Intangible Plant (303)	0	0	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	0	0 4
Structures and Improvements (311)	0	0	0 5
Collecting and Impounding Reservoirs (312)	0	0	0 6
Lake, River and Other Intakes (313)	0	0	0 7
Wells and Springs (314)	0	0	0 8
Infiltration Galleries and Tunnels (315)	0	0	0 9
Supply Mains (316)	0	0	0 10
Other Water Source Plant (317)	0	0	0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	0 12
Structures and Improvements (321)	0	0	0 13
Boiler Plant Equipment (322)	0	0	0 14
Other Power Production Equipment (323)	0	0	0 15
Steam Pumping Equipment (324)	0	0	0 16
Electric Pumping Equipment (325)	0	0	0 17
Diesel Pumping Equipment (326)	0	0	0 18
Hydraulic Pumping Equipment (327)	0	0	0 19
Other Pumping Equipment (328)	0	0	0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	0 21
Structures and Improvements (331)	0	0	0 22
Water Treatment Equipment (332)	0	0	0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</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	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	2,108,143	305,225	27
Fire Mains (344)	0	0	28
Services (345)	442,351	71,919	29
Meters (346)	19,907	0	30
Hydrants (348)	402,303	58,000	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,972,704</b>	<b>435,144</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,972,704</b>	<b>435,144</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>2,972,704</b>	<b>435,144</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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	2,413,368 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	514,270 29
Meters (346)	0	0	19,907 30
Hydrants (348)	0	0	460,303 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,407,848</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	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>0</b>	<b>3,407,848</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,407,848</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	0	0	36,404	<b>36,404</b>	<b>1</b>
February	0	0	35,091	<b>35,091</b>	<b>2</b>
March	0	0	34,365	<b>34,365</b>	<b>3</b>
April	0	0	36,793	<b>36,793</b>	<b>4</b>
May	0	0	40,979	<b>40,979</b>	<b>5</b>
June	0	0	45,436	<b>45,436</b>	<b>6</b>
July	0	0	50,289	<b>50,289</b>	<b>7</b>
August	0	0	49,473	<b>49,473</b>	<b>8</b>
September	0	0	45,968	<b>45,968</b>	<b>9</b>
October	0	0	38,743	<b>38,743</b>	<b>10</b>
November	0	0	34,610	<b>34,610</b>	<b>11</b>
December	0	0	37,422	<b>37,422</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>485,573</b>	<b>485,573</b>	
Less: Water sold				390,607	<b>13</b>
Volume pumped but not sold				<b>94,966</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>80%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				18,540	<b>16</b>
Volume related to equipment/system malfunction				14,268	<b>17</b>
Non-utility volume NOT included in water sales				0	<b>18</b>
Total volume not sold but accounted for				<b>32,808</b>	<b>19</b>
Volume pumped but unaccounted for				<b>62,158</b>	<b>20</b>
Percent of water lost				<b>13%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,058	<b>23</b>
Date of maximum: 8/22/2004					<b>24</b>
Cause of maximum: SUMMER DEMAND/LAWN WATERING					<b>25</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				973	<b>26</b>
Date of minimum: 9/19/2004					<b>27</b>
Total KWH used for pumping for the year				858,534	<b>28</b>
If water is purchased: Vendor Name: NONE					<b>29</b>
Point of Delivery: NONE					<b>30</b>

**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>	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	<b>1</b>
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	Yes	<b>2</b>
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	<b>3</b>
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	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	PLANT A 1-A	PLANT A 2-A	PLANT A 3-A	1
Location	PLANT A	PLANT A	PLANT A	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	2001	1996	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	600	1,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	9 10
Year Installed	2001	1996	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT B 1-B	PLANT B 2-B	PLANT B 3-B	14
Location	PLANT B	PLANT B	PLANT B	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	AMERICAN TURBINE	LAYNE	18
Year Installed	1976	1992	1983	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,300	1,000	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1976	1992	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	26

### 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 #2	WELL #3	WELL #4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	860	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US ELECTRIC	US MOTOR	9 10
Year Installed	1993	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	WELL #5			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	75			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1917	1917	1970	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	301	301	301	<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	98,750	160,500	300,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y		<b>24</b>
				<b>25</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	DODGE ST TOWER	HOST DR TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1970	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	146	198	6
Total capacity in gallons (actual)	200,000	1,500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,595	0	0	0	5,595	1
P	D	4.000	39	0	0	0	39	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	533	544	0	0	1,077	4
M	D	8.000	13,290	0	1,035	0	12,255	5
P	D	8.000	37,543	7,585	0	0	45,128	6
M	D	10.000	13,837	0	0	0	13,837	7
M	S	10.000	1,285	0	0	0	1,285	8
P	D	10.000	25	0	0	0	25	9
M	D	12.000	10,808	0	0	0	10,808	10
P	D	12.000	15,039	1,224	0	0	16,263	11
M	T	14.000	66,021	0	0	0	66,021	12
M	T	16.000	31,455	2,936	0	0	34,391	13
P	T	16.000	5,116	0	0	0	5,116	14
<b>Total Within Municipality</b>			<b>215,899</b>	<b>12,289</b>	<b>1,035</b>	<b>0</b>	<b>227,153</b>	
M	D	12.000	38,526	0	0	0	38,526	15
<b>Total Outside of Municipality</b>			<b>38,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,526</b>	
<b>Total Utility</b>			<b>254,425</b>	<b>12,289</b>	<b>1,035</b>	<b>0</b>	<b>265,679</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	0.750	225	0	0	0	225	0	1
M	0.750	308	0	0	0	308	36	2
L	1.000	47	0	0	0	47	0	3
M	1.000	1,848	39	6	0	1,881	4	4
M	1.250	97	0	0	0	97	0	5
M	1.500	30	0	0	0	30	1	6
M	2.000	8	25	0	0	33	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	6	0	0	0	6	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	10	0	0	0	10	0	11
M	8.000	28	0	0	0	28	0	12
M	10.000	1	0	0	0	1	0	13
<b>Total Utility</b>		<b>2,614</b>	<b>64</b>	<b>6</b>	<b>0</b>	<b>2,672</b>	<b>41</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	3,448	86	4	0	3,530	156	1
0.750	174	0	72	0	102	6	2
1.000	173	0	5	0	168	4	3
1.250	3	0	0	0	3	0	4
1.500	49	4	0	0	53	5	5
2.000	73	0	6	0	67	9	6
3.000	10	0	0	0	10	10	7
4.000	7	0	0	0	7	7	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>3,938</b>	<b>90</b>	<b>87</b>	<b>0</b>	<b>3,941</b>	<b>198</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	3,135	263	4	7	0	121	3,530	1
0.750	53	44	4	1	0	0	102	2
1.000	26	118	10	3	0	11	168	3
1.250	0	2	0	1	0	0	3	4
1.500	2	33	3	3	0	12	53	5
2.000	2	42	5	8	0	10	67	6
3.000	1	4	1	2	0	2	10	7
4.000	0	5	0	2	0	0	7	8
8.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>3,219</b>	<b>512</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>156</b>	<b>3,941</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	48	0	0	0	48	1
Within Municipality	457	34	3	0	488	2
<b>Total Fire Hydrants</b>	<b>505</b>	<b>34</b>	<b>3</b>	<b>0</b>	<b>536</b>	
<b>Flushing Hydrants</b>						
	0	0	0	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:	519
Number of distribution system valves end of year:	900
Number of distribution valves operated during year:	136

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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.

Return on net investment in meters is calculated per PSC requirement.

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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.

Operation Labor (630) There was a reclassification of labor between accounts (630) and (640) during 2004.

Maintenance of Water Treatment Plant (635) The utility repaired the chemical feed at plants A & B at a cost of \$2,500. The sand filter room was repainted at a cost of \$12,500.

Operation Labor (640) There was a reclassification of labor between accounts (630) and (640) during 2004.

Maintenance of Mains (651) There was an increase in the number of water main breaks during 2004.

Maintenance of Services (652) There was an increase in the number of service repairs during 2004.

Outside Services Employed (923) There was a system model update at a cost of \$12,000. Additional legal bills for \$16,000 due to employee issues.

Miscellaneous Expenses (930) The utility contributed approximately \$12,000 towards various city projects including a fountain, new light poles and a bike path.

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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.

Main additions and replacements were financed using utility operating reserves and/or contributed by developers.

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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.

Service additions and replacements were financed using utility operating reserves and/or contributed by developers.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Explain program for replacing or testing meters 1" or smaller.**

Recent system wide change to radio read transmitters resulted in a large number of change-outs in the past few years. Meters are now changed out when battery failure occurs and records indicate the meter is due for change. Battery life is about 8 years and should ensure compliance with PSC requirements as the number of battery failures increase proportional to the total number of meters in service.

The utility has a comprehensive program/system to ensure compliance. This system has meter service life cards, location cards, and change-out records. Records are then transferred to our customer database for reading and billing purposes.

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

The utility has a few customers who own large mansions with unusual residential demands.

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

Yes, station meters are all tested in accordance with PSC requirements. All master meters (Plant A, Plant B, Well 2,3,4,5, and system meters over 6") are tested annually. The utility does not have facilities to test in-house and hires a vendor to do these tests. Service meters in the system 3" and greater are also tested in this manner.

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### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

Number of Distribution Valves Operated During the Year - The utility has been notified of this and corrective action will be taken.

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