



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: RICHLAND CENTER WATER UTILITY

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Principal Office: 450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** RICHLAND CENTER WATER UTILITY

**Utility Address:** 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**When was utility organized?** 6/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS JANICE LEONARD

**Title:** OFFICE MANAGER

**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:** n/a

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

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

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

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

**Name:** RODNEY PERRY

**Title:** PRESIDENT OF UTILITY COMMISSION

**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:**

**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:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

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

**E-mail Address:**

**Date of most recent audit report:** 2/25/2005

**Period covered by most recent audit:** 1/1/2004 - 12/31/2004

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

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**Name:** BILL MCCORKLE

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:**

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**Name of utility commission/committee:** Utility Commission

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

- RICHLARD BEGGS
- STEVE DEETS
- RODNEY PERRY, PRESIDENT
- SCOTT SAWLE
- DAVID SIEFKES
- THADDEUS STANLEY
- FRANK WARNICK

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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**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)	738,057	887,834	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	431,020	420,550	2
Depreciation Expense (403)	105,209	86,913	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,433	108,500	5
<b>Total Operating Expenses</b>	<b>658,662</b>	<b>615,963</b>	
<b>Net Operating Income</b>	<b>79,395</b>	<b>271,871</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>79,395</b>	<b>271,871</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	371	997	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	15,808	12,046	10
Miscellaneous Nonoperating Income (421)	445	30,500	11
<b>Total Other Income</b>	<b>16,624</b>	<b>43,543</b>	
<b>Total Income</b>	<b>96,019</b>	<b>315,414</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(20,106)	0	12
Other Income Deductions (426)	34,000	23,979	13
<b>Total Miscellaneous Income Deductions</b>	<b>13,894</b>	<b>23,979</b>	
<b>Income Before Interest Charges</b>	<b>82,125</b>	<b>291,435</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	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>0</b>	
<b>Net Income</b>	<b>82,125</b>	<b>291,435</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,492,246	2,954,602	20
Balance Transferred from Income (433)	82,125	291,435	21
Miscellaneous Credits to Surplus (434)	0	1,246,209	22
Miscellaneous Debits to Surplus--Debit (435)	0	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>4,574,371</b>	<b>4,492,246</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	738,057		738,057	1
<b>Total (Acct. 400):</b>	<b>738,057</b>	<b>0</b>	<b>738,057</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	431,020		431,020	2
<b>Total (Acct. 401-402):</b>	<b>431,020</b>	<b>0</b>	<b>431,020</b>	
<b>Depreciation Expense (403):</b>				
Derived	105,209		105,209	3
<b>Total (Acct. 403):</b>	<b>105,209</b>	<b>0</b>	<b>105,209</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	122,433		122,433	5
<b>Total (Acct. 408):</b>	<b>122,433</b>	<b>0</b>	<b>122,433</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>79,395</b>	<b>0</b>	<b>79,395</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	371		371	8
<b>Total (Acct. 415-416):</b>	<b>371</b>	<b>0</b>	<b>371</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>			
INVESTMENT INCOME	15,808	0	15,808 11
<b>Total (Acct. 419):</b>	<b>15,808</b>	<b>0</b>	<b>15,808</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		445	445 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>445</b>	<b>445</b>
<b>TOTAL OTHER INCOME:</b>	<b>16,179</b>	<b>445</b>	<b>16,624</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(20,106)		(20,106) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(20,106)</b>	<b>0</b>	<b>(20,106)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		34,000	34,000 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>34,000</b>	<b>34,000</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(20,106)</b>	<b>34,000</b>	<b>13,894</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		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		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		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		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>115,680</b>	<b>(33,555)</b>	<b>82,125</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,239,516	1,252,730	4,492,246 24
<b>Total (Acct. 216):</b>	<b>3,239,516</b>	<b>1,252,730</b>	<b>4,492,246</b>
<b>Balance Transferred from Income (433):</b>			
Derived	115,680	(33,555)	82,125 25
<b>Total (Acct. 433):</b>	<b>115,680</b>	<b>(33,555)</b>	<b>82,125</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>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			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>3,355,196</b>	<b>1,219,175</b>	<b>4,574,371</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)		1,154			1,154	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials		783			783	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>783</b>	<b>0</b>	<b>0</b>	<b>783</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>371</b>	<b>0</b>	<b>0</b>	<b>371</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	738,057	0	0	0	738,057	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	450				450	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>737,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>737,607</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	121,000		121,000	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	9,000		9,000	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>130,000</b>	<b>0</b>	<b>130,000</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	3.8	1
Electric		2
Gas		3
Sewer		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)	5,668,565	5,613,061	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,480,753	1,763,329	2
<b>Net Utility Plant</b>	<b>4,187,812</b>	<b>3,849,732</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)	411,014	411,014	6
Special Funds (125)	3,432	3,409	7
<b>Total Other Property and Investments</b>	<b>414,446</b>	<b>414,423</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	30,666	52,721	8
Temporary Cash Investments (132)	1,320,415	1,180,070	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	67,062	70,834	11
Other Accounts Receivable (143)	0	698	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,617	19,065	14
Materials and Supplies (150)	48,733	45,403	15
Prepayments (165)	4,614	7,871	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,492,107</b>	<b>1,376,662</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	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,094,365</b>	<b>5,640,817</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)	1,044,555	1,044,555	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,574,371	4,492,246	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,618,926</b>	<b>5,536,801</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)	15,616	40,467	<b>28</b>
Payables to Municipality (233)	6,878	11,451	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	30,716	21,695	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	40,214	30,403	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>93,424</b>	<b>104,016</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)	382,015	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>382,015</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>6,094,365</b>	<b>5,640,817</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	5,613,061	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)	3,956,145	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,677,329	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)	35,091				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>5,668,565</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)	1,020,653	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	460,100	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,480,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,187,812</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>	1,337,229				<b>1,337,229</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	105,209				<b>105,209</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,625				<b>7,625</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	15,000				<b>15,000</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>127,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,834</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	38,209				<b>38,209</b>	18
Cost of removal	4,080				<b>4,080</b>	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	402,121				<b>402,121</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>444,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,410</b>	25
<b>Balance end of year (110.1)</b>	<b>1,020,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,020,653</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	426,100				<b>426,100</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	34,000				<b>34,000</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>34,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,000</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (110.1)</b>	<b>460,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460,100</b>	26
<b>Composite Depreciation Rate?</b>	Yes					27
If yes, what is the rate?	2.86%					28

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<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
Other					0	0
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	48,733	45,403
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>48,733</u>	<u>45,403</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,044,555	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,044,555</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.

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

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	21,695	1
<b>Accruals:</b>		
Charged water department expense	122,433	2
Charged electric department expense	0	3
Charged sewer department expense	2,657	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>125,090</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	102,241	6
Social Security taxes	10,029	7
PSC Remainder Assessment	1,051	8
<b>Other (explain):</b>		
FICA on Benefits	2,748	9
<b>Total payments and other debits</b>	<b>116,069</b>	
<b>Balance end of year</b>	<b>30,716</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	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	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	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO TIF DISTRICTS	411,014	2
<b>Total (Acct. 124):</b>	<b>411,014</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION ACCOUNTS	3,432	3
<b>Total (Acct. 125):</b>	<b>3,432</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	67,062	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>67,062</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
MISCELLANEOUS PAYROLL AND UTILITY BILLS DUE FROM CITY	2,571	12
DUE FROM SEWER FOR JOINT METERING ALLOCATION	18,046	13
<b>Total (Acct. 145):</b>	<b>20,617</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	4,614	14
<b>Total (Acct. 165):</b>	<b>4,614</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<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		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO ELECTRIC UTILITY FOR ALLOCATION OF SHARED COSTS	6,878	17
<b>Total (Acct. 233):</b>	<b>6,878</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	382,015	18
NONE		19
<b>Total (Acct. 253):</b>	<b>382,015</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)	3,936,838	0	0	0	<b>3,936,838</b>	<b>1</b>
Materials and Supplies	47,068	0	0	0	<b>47,068</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,178,941	0	0	0	<b>1,178,941</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	191,007	0	0	0	<b>191,007</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,613,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,613,958</b>	
Net Operating Income	79,395	0	0	0	<b>79,395</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.04%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.04%</b>	

## 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	402,121	0	0	0	402,121	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	20,106				20,106	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>382,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>382,015</b>	

### 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.

Due to electric utility for allocation of shared costs consists of the water utility's share of accounting and collecting expenses.

Due from sewer for joint metering allocation consists of a receivable from the sewer utility resulting from the allocation of joint metering expenses between utilities.

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#### Signature Page (Page ii)

##### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Richland Center Electric Utility  
Richland Center Water Utility  
Richland Center, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Richland Center Water and Electric Utility, an enterprise fund of the City of Richland Center as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin  
February 25, 2005

**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)	728,198	878,998	1
<b>Total Sales of Water</b>	<b>728,198</b>	<b>878,998</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,201	1,317	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,658	7,519	6
<b>Total Other Operating Revenues</b>	<b>9,859</b>	<b>8,836</b>	
<b>Total Operating Revenues</b>	<b>738,057</b>	<b>887,834</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	44	7
Pumping Expenses (620-625)	55,866	63,960	8
Water Treatment Expenses (630-635)	8,543	12,268	9
Transmission and Distribution Expenses (640-655)	210,366	188,870	10
Customer Accounts Expenses (901-904)	36,075	31,145	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	120,170	124,263	13
<b>Total Operation and Maintenance Expenses</b>	<b>431,020</b>	<b>420,550</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	105,209	86,913	14
Amortization Expense (404-407)		0	15
Taxes (408)	122,433	108,500	16
<b>Total Other Operating Expenses</b>	<b>227,642</b>	<b>195,413</b>	
<b>Total Operating Expenses</b>	<b>658,662</b>	<b>615,963</b>	
<b>NET OPERATING INCOME</b>	<b>79,395</b>	<b>271,871</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	1,767	84,251	238,478	4
Commercial	294	48,839	94,221	5
Industrial	23	159,448	153,974	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,084</b>	<b>292,538</b>	<b>486,673</b>	
Private Fire Protection Service (462)	22		13,159	7
Public Fire Protection Service (463)	2,069		200,433	8
Other Sales to Public Authorities (464)	38	20,065	27,933	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>4,213</b>	 <b>312,603</b>	 <b>728,198</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)	200,433	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>200,433</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,201	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,201</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	7,764	10
<b>Other (specify):</b> RECONNECTIONS	894	11
<b>Total Other Water Revenues (474)</b>	<b>8,658</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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		44	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>		<b>0</b>	<b>44</b>
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	4,631	4,593	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	36,008	47,802	7
Operation Supplies and Expenses (623)	4,969	5,223	8
Maintenance of Pumping Plant (625)	10,258	6,342	9
<b>Total Pumping Expenses</b>	<b>55,866</b>	<b>63,960</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	3,284	2,603	10
Chemicals (631)	5,259	9,665	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>8,543</b>	<b>12,268</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	49,182	32,520	14
Operation Supplies and Expenses (641)	10,273	10,584	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,891	4,496	16
Maintenance of Mains (651)	116,144	99,511	17
Maintenance of Services (652)	15,002	11,706	18
Maintenance of Meters (653)	7,695	16,575	19
Maintenance of Hydrants (654)	9,179	13,478	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>210,366</b>	<b>188,870</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)	4,690	4,860	22
Accounting and Collecting Labor (902)	26,878	20,000	23
Supplies and Expenses (903)	4,057	6,146	24
Uncollectible Accounts (904)	450	139	25
<b>Total Customer Accounts Expenses</b>	<b>36,075</b>	<b>31,145</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	7,843	7,352	27
Office Supplies and Expenses (921)	7,404	5,820	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	17,402	36,087	30
Property Insurance (924)	4,800	1,800	31
Injuries and Damages (925)	7,943	10,774	32
Employee Pensions and Benefits (926)	58,753	48,384	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	7,175	6,349	35
Transportation Expenses (933)	8,850	7,303	36
Maintenance of General Plant (935)		394	37
<b>Total Administrative and General Expenses</b>	<b>120,170</b>	<b>124,263</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>431,020</b>	<b>420,550</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		111,262	100,761	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,657	2,489	2
<b>Net property tax equivalent</b>		<b>108,605</b>	<b>98,272</b>	
Social Security		10,029	9,179	3
PSC Remainder Assessment		1,051	1,049	4
Other (specify): FICA ON BENEFITS		2,748	0	5
<b>Total tax expense</b>		<b>122,433</b>	<b>108,500</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			Richland				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.224587				3
County tax rate	mills		7.776738				4
Local tax rate	mills		7.519320				5
School tax rate	mills		13.619104				6
Voc. school tax rate	mills		2.177046				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>31.316795</b>				<b>10</b>
Less: state credit	mills		1.658470				11
<b>Net tax rate</b>	mills		<b>29.658325</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.519320</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.796150</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>23.315470</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.316795</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.744504</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.658325</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.080733</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,613,061	5,613,061				22
Materials & Supplies	\$	45,403	45,403				23
<b>Subtotal</b>	\$	<b>5,658,464</b>	<b>5,658,464</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,658,464</b>	<b>5,658,464</b>				<b>26</b>
Assessment Ratio	dec.		0.890500				27
<b>Assessed Value</b>	\$	<b>5,038,862</b>	<b>5,038,862</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.080733</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>111,262</b>	<b>111,262</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	82,240					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>111,262</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)	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)	158,920		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>158,920</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,670		12
Structures and Improvements (321)	188,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	211,044	2,579	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,698		20
<b>Total Pumping Plant</b>	<b>410,325</b>	<b>2,579</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,896		22
Water Treatment Equipment (332)	3,481		23
<b>Total Water Treatment Plant</b>	<b>10,377</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)			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)			158,920 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>0</b>	<b>158,920</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			1,670 12
Structures and Improvements (321)			188,913 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	650		212,973 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,698 20
<b>Total Pumping Plant</b>	<b>650</b>	<b>0</b>	<b>412,254</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			6,896 22
Water Treatment Equipment (332)			3,481 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,377</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)	5,300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	172,166	4,500	26
Transmission and Distribution Mains (343)	1,734,790	10,945	27
Fire Mains (344)	0		28
Services (345)	237,621	2,764	29
Meters (346)	270,263	14,918	30
Hydrants (348)	205,569	5,871	31
Other Transmission and Distribution Plant (349)	1,030		32
<b>Total Transmission and Distribution Plant</b>	<b>2,626,739</b>	<b>38,998</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	461,634		34
Office Furniture and Equipment (391)	14,449	1,124	35
Computer Equipment (391.1)	23,583	3,488	36
Transportation Equipment (392)	61,999	26,008	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	43,510	2,893	39
Laboratory Equipment (395)	8,505		40
Power Operated Equipment (396)	70,927	805	41
Communication Equipment (397)	17,100		42
SCADA Equipment (397.1)	9,464	927	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>711,171</b>	<b>35,245</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,917,532</b>	<b>76,822</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,917,532</b>	<b>76,822</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)			5,300 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			176,666 26
Transmission and Distribution Mains (343)	7,063		1,738,672 27
Fire Mains (344)			0 28
Services (345)			240,385 29
Meters (346)	876		284,305 30
Hydrants (348)	500		210,940 31
Other Transmission and Distribution Plant (349)			1,030 32
<b>Total Transmission and Distribution Plant</b>	<b>8,439</b>	<b>0</b>	<b>2,657,298</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			461,634 34
Office Furniture and Equipment (391)	1,820		13,753 35
Computer Equipment (391.1)	4,480		22,591 36
Transportation Equipment (392)	22,820		65,187 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			46,403 39
Laboratory Equipment (395)			8,505 40
Power Operated Equipment (396)			71,732 41
Communication Equipment (397)			17,100 42
SCADA Equipment (397.1)			10,391 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>29,120</b>	<b>0</b>	<b>717,296</b>
<b>Total utility plant in service directly assignable</b>	<b>38,209</b>	<b>0</b>	<b>3,956,145</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>38,209</b>	<b>0</b>	<b>3,956,145</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)	164,547		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>164,547</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	221,444		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,687		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>292,131</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	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 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)			164,547 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>0</b>	<b>164,547</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			221,444 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			70,687 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>292,131</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			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		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	971,728		27
Fire Mains (344)	0		28
Services (345)	131,975		29
Meters (346)	0		30
Hydrants (348)	116,948		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,220,651</b>	<b>0</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>1,677,329</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,677,329</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			971,728 27
Fire Mains (344)			0 28
Services (345)			131,975 29
Meters (346)			0 30
Hydrants (348)			116,948 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,220,651</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>0</b>	<b>1,677,329</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,677,329</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			27,029	<b>27,029</b>	1
February			26,085	<b>26,085</b>	2
March			27,453	<b>27,453</b>	3
April			28,635	<b>28,635</b>	4
May			31,593	<b>31,593</b>	5
June			27,978	<b>27,978</b>	6
July			30,581	<b>30,581</b>	7
August			34,739	<b>34,739</b>	8
September			29,336	<b>29,336</b>	9
October			28,900	<b>28,900</b>	10
November			29,069	<b>29,069</b>	11
December			28,094	<b>28,094</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>349,492</b>	<b>349,492</b>	
Less: Water sold				312,603	13
Volume pumped but not sold				<b>36,889</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance				8,168	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>8,168</b>	19
Volume pumped but unaccounted for				<b>28,721</b>	20
Percent of water lost				<b>8%</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.)				1,994	23
Date of maximum: 5/11/2004					24
Cause of maximum: Flushing hydrants					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				584	26
Date of minimum: 3/27/2004					27
Total KWH used for pumping for the year				712,482	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COUNTY AA-NORTH INDUSTRIAL P	EK382	406	19	1,440,000	Yes	<b>1</b>
CORNER OF JEFFERSON & MILL S	KY554	400	18	720,000	Yes	<b>2</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	1-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	CEDAR STREET	CEDAR STREET	CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	MARATHON ELECTRIC	U.S. ELECTRIC	5
Year Installed	1966	1966	1966	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	80	100	100	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	CRANE	U.S. MOTOR	9 10
Year Installed	1966	1966	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	5	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	R OF JEFFERSON & MILL STNTY AA-N. INDUSTRIAL PRK			15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	BYRON JACKSON	FAIRBANKS		18
Year Installed	1983	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	500	1,000		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR		22 23
Year Installed	1993	1992		24
Type	OTHER	OTHER		25
Horsepower	50	100		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	EAST RESERVOIR	WEST RESERVOIR	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	1957	1978	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	190	190	6
Total capacity in gallons (actual)	500,000	500,000	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)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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	1,161	0	0	0	1,161	1
A	D	4.000	407	0	0	0	407	2
M	D	4.000	41,245	0	208	0	41,037	3
P	D	4.000	42	0	0	0	42	4
M	D	6.000	63,752	0	50	0	63,702	5
M	D	8.000	17,297	90	75	0	17,312	6
P	D	8.000	608	0	0	0	608	7
M	D	10.000	30,325	108	90	0	30,343	8
M	D	12.000	19,051	0	0	0	19,051	9
M	D	14.000	9,251	0	40	0	9,211	10
<b>Total Within Municipality</b>			<b>183,139</b>	<b>198</b>	<b>463</b>	<b>0</b>	<b>182,874</b>	
M	S	14.000	4,000	0	0	0	4,000	11
<b>Total Outside of Municipality</b>			<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	
<b>Total Utility</b>			<b>187,139</b>	<b>198</b>	<b>463</b>	<b>0</b>	<b>186,874</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)	
M	0.750	1,408	3	3	0	1,408		1
L	0.750	310	0	5	0	305		2
M	1.000	294	1	0	0	295		3
M	1.250	25	0	0	0	25		4
M	1.500	62	0	0	0	62		5
M	2.000	44	1	0	0	45		6
M	3.000	7	0	0	0	7		7
P	4.000	1	0	0	0	1		8
M	4.000	17	0	0	0	17		9
M	6.000	9	2	0	0	11		10
M	8.000	14	0	0	0	14		11
M	12.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>2,192</b>	<b>7</b>	<b>8</b>	<b>0</b>	<b>2,191</b>	<b>0</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	2,213	192	146	0	2,259	157	1
0.750	61	0	0	0	61	1	2
1.000	73	3	0	0	76	5	3
1.500	34	0	0	0	34	9	4
2.000	55	1	0	0	56	7	5
3.000	15	0	0	0	15	3	6
4.000	7	0	0	0	7	4	7
6.000	2	0	0	0	2	2	8
<b>Total:</b>	<b>2,460</b>	<b>196</b>	<b>146</b>	<b>0</b>	<b>2,510</b>	<b>188</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	1,734	171	0	1	8	345	2,259	1
0.750	21	34	0	0	2	4	61	2
1.000	10	48	3	1	5	9	76	3
1.500	0	19	4	1	3	7	34	4
2.000	0	19	9	13	6	9	56	5
3.000	0	1	2	2	6	4	15	6
4.000	0	1	3	1	0	2	7	7
6.000	0	0	2	0	0	0	2	8
<b>Total:</b>	<b>1,765</b>	<b>293</b>	<b>23</b>	<b>19</b>	<b>30</b>	<b>380</b>	<b>2,510</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	324	1	1	(1)	323	2
<b>Total Fire Hydrants</b>	<b>324</b>	<b>1</b>	<b>1</b>	<b>(1)</b>	<b>323</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	324
Number of distribution system valves end of year:	660
Number of distribution valves operated during year:	220

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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 charged to sewer amount is consistent with prior years.

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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.

640 - Overall increase in operation labor expense between funds is reasonable; amounts shift every year dependent upon projects in each utility.

653 - Nothing unusual was noted in the current year, there was just less maintenance required in 2004 compared to 2003.

923 - Prior year included expenses associated with the system mapping project.

902 - Higher allocation of accounting and collecting services allocated to water and sewer in 2004.

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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.

All main additions in 2004 were financed by the utility.

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### Water Services (Page W-18)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Dollar amount of services retired during 2004 will be booked in 2005.

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

This amount was confirmed with management of the utility during the annual audit.

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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.

Station meters are tested according to PSC guidelines.

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

Explain all reported Adjustments.

Adjustment made to reconcile the actual amount of hydrants on hand as of year end per the utility records.

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