



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: STURTEVANT WATER UTILITY

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Principal Office: 2801 89TH STREET  
STURTEVANT, WI 53177

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For the Year Ended: DECEMBER 31, 2004

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** STURTEVANT WATER UTILITY

**Utility Address:** 2801 89TH STREET  
STURTEVANT, WI 53177

**When was utility organized?** 10/1/1925

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ROGER FREIBURGER

**Title:** INTERIM ADMINISTRATOR/VILLAGE TREASURER

**Office Address:**

2801 89TH STREET  
STURTEVANT, WI 53177

**Telephone:** (262) 884 - 2480

**Fax Number:** (262) 886 - 7205

**E-mail Address:**

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

**Name:** JOHN KNEPEL

**Title:** PARTNER

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

115 S. 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

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

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

**Name:** GARY JOHNSON

**Title:** CHAIRPERSON

**Office Address:**

2801 89TH STREET  
STURTEVANT, WI 53177

**Telephone:** (262) 886 - 7200

**Fax Number:** (262) 886 - 7205

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** JOHN KNEPEL

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

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

**Date of most recent audit report:** 2/3/2005

**Period covered by most recent audit:** JANUARY 1, 2004 - DECEMBER 31, 2004

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

**Name:** ROGER FREIBURGER

**Title:** INTERIM ADMINISTRATOR/VILLAGE TREASURER

**Office Address:**

2801 89TH STREET  
STURTEVANT, WI 53177

**Telephone:** (262) 884 - 2480

**Fax Number:** (262) 886 - 7205

**E-mail Address:**

**Name of utility commission/committee:** PUBLIC WORKS & CAPITAL IMPROVEMENTS COMMITTEE

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

- MR GARY JOHNSON, CHAIRPERSON
- MR ROBERT KARNOPP
- MR IKE WENDT

**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

**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)	947,112	899,572	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	577,665	529,703	2
Depreciation Expense (403)	114,557	120,559	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	123,161	118,048	5
<b>Total Operating Expenses</b>	<b>815,383</b>	<b>768,310</b>	
<b>Net Operating Income</b>	<b>131,729</b>	<b>131,262</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>131,729</b>	<b>131,262</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)	8,434	12,159	10
Miscellaneous Nonoperating Income (421)	0	515,573	11
<b>Total Other Income</b>	<b>8,434</b>	<b>527,732</b>	
<b>Total Income</b>	<b>140,163</b>	<b>658,994</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(12,231)	0	12
Other Income Deductions (426)	33,554	29,282	13
<b>Total Miscellaneous Income Deductions</b>	<b>21,323</b>	<b>29,282</b>	
<b>Income Before Interest Charges</b>	<b>118,840</b>	<b>629,712</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	48,158	49,818	14
Amortization of Debt Discount and Expense (428)	1,605	1,605	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>49,763</b>	<b>51,423</b>	
<b>Net Income</b>	<b>69,077</b>	<b>578,289</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,411,852	689,951	20
Balance Transferred from Income (433)	69,077	578,289	21
Miscellaneous Credits to Surplus (434)	0	1,243,612	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	100,000	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,480,929</b>	<b>2,411,852</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	947,112		947,112	1
<b>Total (Acct. 400):</b>	<b>947,112</b>	<b>0</b>	<b>947,112</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	577,665		577,665	2
<b>Total (Acct. 401-402):</b>	<b>577,665</b>	<b>0</b>	<b>577,665</b>	
<b>Depreciation Expense (403):</b>				
Derived	114,557		114,557	3
<b>Total (Acct. 403):</b>	<b>114,557</b>	<b>0</b>	<b>114,557</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	123,161		123,161	5
<b>Total (Acct. 408):</b>	<b>123,161</b>	<b>0</b>	<b>123,161</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>131,729</b>	<b>0</b>	<b>131,729</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>			
INVESTMENT INCOME	8,434	0	8,434 11
<b>Total (Acct. 419):</b>	<b>8,434</b>	<b>0</b>	<b>8,434</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>8,434</b>	<b>0</b>	<b>8,434</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(12,231)		(12,231) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(12,231)</b>	<b>0</b>	<b>(12,231)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		33,554	33,554 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>33,554</b>	<b>33,554</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(12,231)</b>	<b>33,554</b>	<b>21,323</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	48,158		48,158 18
<b>Total (Acct. 427):</b>	<b>48,158</b>	<b>0</b>	<b>48,158</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND ISSUE COSTS	1,605		1,605 19
<b>Total (Acct. 428):</b>	<b>1,605</b>	<b>0</b>	<b>1,605</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>49,763</b>	<b>0</b>	<b>49,763</b>
<b>NET INCOME:</b>	<b>102,631</b>	<b>(33,554)</b>	<b>69,077</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	681,949	1,729,903	2,411,852 24
<b>Total (Acct. 216):</b>	<b>681,949</b>	<b>1,729,903</b>	<b>2,411,852</b>
<b>Balance Transferred from Income (433):</b>			
Derived	102,631	(33,554)	69,077 25
<b>Total (Acct. 433):</b>	<b>102,631</b>	<b>(33,554)</b>	<b>69,077</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>784,580</b>	<b>1,696,349</b>	<b>2,480,929</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	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	947,112	0	0	0	947,112	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	1				1	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>947,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>947,111</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	96,340		96,340	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>96,340</b>	<b>0</b>	<b>96,340</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	1	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,604,677	7,482,842	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,351,065	1,443,645	2
<b>Net Utility Plant</b>	<b>6,253,612</b>	<b>6,039,197</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,158,197	1,230,926	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	254,230	125,232	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,245	5,245	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,417,672</b>	<b>1,361,403</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,610	26,215	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>24,610</b>	<b>26,215</b>	
<b>Total Assets and Other Debits</b>	<b>7,695,894</b>	<b>7,426,815</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)	4,037,650	4,037,650	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,480,929	2,411,852	23
<b>Total Proprietary Capital</b>	<b>6,518,579</b>	<b>6,449,502</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	855,000	885,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	5,702	8,944	26
<b>Total Long-Term Debt</b>	<b>860,702</b>	<b>893,944</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	76,316	75,192	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,879	8,139	32
Other Current and Accrued Liabilities (238)	38	38	33
<b>Total Current and Accrued Liabilities</b>	<b>84,233</b>	<b>83,369</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	232,380	0	36
<b>Total Deferred Credits</b>	<b>232,380</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,695,894</b>	<b>7,426,815</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	7,482,842	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)	5,600,880	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,003,797	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>7,604,677</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)	1,043,618	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	307,447	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,351,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,253,612</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>	1,169,752				<b>1,169,752</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	114,557				<b>114,557</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,824				<b>3,824</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,496				<b>2,496</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>120,877</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,877</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,400				<b>2,400</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-105	244,611				<b>244,611</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>247,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,011</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,043,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,043,618</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>	273,893				<b>273,893</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	33,554				<b>33,554</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>33,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,554</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>307,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,447</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	5,245	5,245 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>5,245</u>	<u>5,245</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>				
REVENUE BONDS DEBT DISCOUNT AND EXPENSES	1,605	428	24,610	1
<b>Total</b>			<u><u>24,610</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	4,037,650	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>4,037,650</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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND	08/01/2000	05/01/2020	5.47%	855,000	1
<b>Total Bonds (Account 221):</b>				<b>855,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
BANK PROMISSORY NOTE	03/01/2001	08/28/2006	5.20%	5,702	1
<b>Total for Account 224</b>				<b>5,702</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	123,161	2
Charged electric department expense		3
Charged sewer department expense	1,062	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>124,223</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	115,643	6
Social Security taxes	7,540	7
PSC Remainder Assessment	1,040	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>124,223</b>	
<b>Balance end of year</b>	<b>0</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>					
REVENUE BONDS	8,139	47,794	48,054	7,879	1
<b>Subtotal</b>	<b>8,139</b>	<b>47,794</b>	<b>48,054</b>	<b>7,879</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>					
BANK PROMISSORY NOTE	0	364	364	0	3
<b>Subtotal</b>	<b>0</b>	<b>364</b>	<b>364</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>8,139</b>	<b>48,158</b>	<b>48,418</b>	<b>7,879</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	254,230	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>254,230</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>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	232,380	17
NONE		18
<b>Total (Acct. 253):</b>	<b>232,380</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)	5,539,962	0	0	0	5,539,962	1
Materials and Supplies	5,245	0	0	0	5,245	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,106,685	0	0	0	1,106,685	4
Customer Advances for Construction					0	5
Regulatory Liability	116,190	0	0	0	116,190	6
					0	7
<b>Average Net Rate Base</b>	<b>4,322,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,322,332</b>	
Net Operating Income	131,729	0	0	0	131,729	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.05%</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	244,611	0	0	0	244,611	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,231				12,231	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>232,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>232,380</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees  
Village of Sturtevant  
Racine County, Wisconsin

We have compiled the accompanying PSC Report of the Sturtevant Water Utility, an enterprise fund of the Village of Sturtevant, as of December 31, 2004 and 2003 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin  
February 3, 2005

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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)	936,466	894,254	1
<b>Total Sales of Water</b>	<b>936,466</b>	<b>894,254</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,878	3,669	2
Miscellaneous Service Revenues (471)	300	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,468	1,649	6
<b>Total Other Operating Revenues</b>	<b>10,646</b>	<b>5,318</b>	
<b>Total Operating Revenues</b>	<b>947,112</b>	<b>899,572</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	343,532	300,343	7
Pumping Expenses (620-625)	23,046	23,018	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	83,627	67,346	10
Customer Accounts Expenses (901-904)	24,800	16,961	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	102,660	122,035	13
<b>Total Operation and Maintenance Expenses</b>	<b>577,665</b>	<b>529,703</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	114,557	120,559	14
Amortization Expense (404-407)		0	15
Taxes (408)	123,161	118,048	16
<b>Total Other Operating Expenses</b>	<b>237,718</b>	<b>238,607</b>	
<b>Total Operating Expenses</b>	<b>815,383</b>	<b>768,310</b>	
<b>NET OPERATING INCOME</b>	<b>131,729</b>	<b>131,262</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	1,321	80,518	318,303	4
Commercial	133	28,519	113,565	5
Industrial	25	48,730	124,240	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,479</b>	<b>157,767</b>	<b>556,108</b>	
Private Fire Protection Service (462)	28		24,050	7
Public Fire Protection Service (463)	1		218,082	8
Other Sales to Public Authorities (464)	21	57,248	138,226	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>1,529</b>	<b>215,015</b>	<b>936,466</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)	218,082	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>218,082</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,878	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,878</b>	
<b>Miscellaneous Service Revenues (471):</b>		
OTHER SERVICES	300	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>300</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	1,653	10
<b>Other (specify):</b> RENTAL INCOME FOR USE OF WATER TOWER	4,815	11
<b>Total Other Water Revenues (474)</b>	<b>6,468</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)		40	1
Purchased Water (601)	340,788	300,303	2
Operation Supplies and Expenses (602)	2,744	0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>343,532</b>	<b>300,343</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	9,471	11,951	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	11,031	9,284	7
Operation Supplies and Expenses (623)	2,544	1,783	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>23,046</b>	<b>23,018</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	2,380	7,077	14
Operation Supplies and Expenses (641)	7,541	5,778	15
Maintenance of Distribution Reservoirs and Standpipes (650)		291	16
Maintenance of Mains (651)	55,569	44,564	17
Maintenance of Services (652)	1,822	4,426	18
Maintenance of Meters (653)	10,847	3,460	19
Maintenance of Hydrants (654)	5,333	1,070	20
Maintenance of Other Plant (655)	135	680	21
<b>Total Transmission and Distribution Expenses</b>	<b>83,627</b>	<b>67,346</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)	10,169	6,208	<b>22</b>
Accounting and Collecting Labor (902)	13,519	4,959	<b>23</b>
Supplies and Expenses (903)	1,111	2,958	<b>24</b>
Uncollectible Accounts (904)	1	2,836	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>24,800</b>	<b>16,961</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		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)	30,650	34,299	<b>27</b>
Office Supplies and Expenses (921)	1,886	1,521	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	30,243	28,704	<b>30</b>
Property Insurance (924)	6,000	4,500	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	26,402	40,733	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	3,091	7,665	<b>35</b>
Transportation Expenses (933)	3,327	4,303	<b>36</b>
Maintenance of General Plant (935)	1,061	310	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>102,660</b>	<b>122,035</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>577,665</b>	<b>529,703</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		115,643	109,945	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,062	1,269	2
<b>Net property tax equivalent</b>		<b>114,581</b>	<b>108,676</b>	
Social Security		7,540	8,273	3
PSC Remainder Assessment		1,040	1,099	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>123,161</b>	<b>118,048</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			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.206898				3
County tax rate	mills		4.811680				4
Local tax rate	mills		8.077142				5
School tax rate	mills		8.861740				6
Voc. school tax rate	mills		1.637277				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>23.594737</b>				<b>10</b>
Less: state credit	mills		0.779433				11
<b>Net tax rate</b>	mills		<b>22.815304</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.077142</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.499017</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>18.576159</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.594737</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787301</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.815304</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.962511</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,482,842	7,482,842				22
Materials & Supplies	\$	5,245	5,245				23
<b>Subtotal</b>	\$	<b>7,488,087</b>	<b>7,488,087</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,488,087</b>	<b>7,488,087</b>				<b>26</b>
Assessment Ratio	dec.		0.859770				27
<b>Assessed Value</b>	\$	<b>6,438,033</b>	<b>6,438,033</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.962511</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>115,643</b>	<b>115,643</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	53,838					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>115,643</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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,900	107,990	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>112,900</b>	<b>107,990</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	100		12
Structures and Improvements (321)	325,018		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	140,965		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>466,083</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 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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			220,890 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>220,890</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			100 12
Structures and Improvements (321)			325,018 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			140,965 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>466,083</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 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)	69,225		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	879,145		26
Transmission and Distribution Mains (343)	2,871,079		27
Fire Mains (344)	0		28
Services (345)	397,631		29
Meters (346)	137,513	5,694	30
Hydrants (348)	337,629	10,551	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,692,222</b>	<b>16,245</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	25		33
Structures and Improvements (390)	2,010		34
Office Furniture and Equipment (391)	11,874		35
Computer Equipment (391.1)	30,843		36
Transportation Equipment (392)	85,947		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,225		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	40,890		41
Communication Equipment (397)	3,260		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,766		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>207,840</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,479,045</b>	<b>124,235</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,479,045</b>	<b>124,235</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)			69,225 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			879,145 26
Transmission and Distribution Mains (343)			2,871,079 27
Fire Mains (344)			0 28
Services (345)			397,631 29
Meters (346)	2,400		140,807 30
Hydrants (348)			348,180 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,400</b>	<b>0</b>	<b>4,706,067</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			25 33
Structures and Improvements (390)			2,010 34
Office Furniture and Equipment (391)			11,874 35
Computer Equipment (391.1)			30,843 36
Transportation Equipment (392)			85,947 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,225 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			40,890 41
Communication Equipment (397)			3,260 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			15,766 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>207,840</b>
<b>Total utility plant in service directly assignable</b>	<b>2,400</b>	<b>0</b>	<b>5,600,880</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,400</b>	<b>0</b>	<b>5,600,880</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)	0		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>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</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)			0 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>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<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 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)	510,000		26
Transmission and Distribution Mains (343)	1,156,373		27
Fire Mains (344)	0		28
Services (345)	201,149		29
Meters (346)	0		30
Hydrants (348)	136,275		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,003,797</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>2,003,797</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,003,797</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)			510,000 26
Transmission and Distribution Mains (343)			1,156,373 27
Fire Mains (344)			0 28
Services (345)			201,149 29
Meters (346)			0 30
Hydrants (348)			136,275 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,003,797</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>2,003,797</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,003,797</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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January				0	1
February				0	2
March	58,959			58,959	3
April				0	4
May				0	5
June	55,843			55,843	6
July				0	7
August				0	8
September	71,573			71,573	9
October				0	10
November				0	11
December	54,351			54,351	12
<b>Total annual pumpage</b>	<b>240,726</b>	<b>0</b>	<b>0</b>	<b>240,726</b>	
Less: Water sold				215,015	13
Volume pumped but not sold				25,711	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,000	19
Volume pumped but unaccounted for				23,711	20
Percent of water lost				10%	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.)				1,263	23
Date of maximum: 7/20/2004					24
Cause of maximum:					25
Hot dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				321	26
Date of minimum: 2/15/2004					27
Total KWH used for pumping for the year				133,900	28
If water is purchased: Vendor Name: RACINE WATER UTILITY					29
Point of Delivery: 3 LOCATIONS					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)
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NONE

## 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	PUMP 1	PUMP 2	1
Location	9200 RAYNE RD.	9200 RAYNE RD.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	U.S. MOTOR'S	U.S. MOTOR'S	5
Year Installed	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	2,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1976	1998	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	151	145	9 10
Total capacity in gallons (actual)	250,000	750,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

### 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)	
P	D	4.000	44	0	0	0	44	1
M	D	6.000	44,465	0	0	0	44,465	2
P	D	6.000	931	0	0	0	931	3
M	D	8.000	11,096	0	0	0	11,096	4
P	D	8.000	12,262	0	0	0	12,262	5
P	S	8.000	0	171			171	6
M	D	10.000	2,327	0	0	0	2,327	7
M	D	12.000	22,662	0	0	0	22,662	8
P	D	12.000	37,044	0	0	0	37,044	9
P	S	12.000	0	949			949	10
M	D	16.000	4,083	0	0	0	4,083	11
P	S	16.000	0	60			60	12
M	D	20.000	1,315	0	0	0	1,315	13
M	D	24.000	120	0	0	0	120	14
<b>Total Within Municipality</b>			<b>136,349</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>137,529</b>	
<b>Total Utility</b>			<b>136,349</b>	<b>1,180</b>	<b>0</b>	<b>0</b>	<b>137,529</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	52	0	0	0	52		1
M	0.750	135	0	0	0	135		2
M	1.000	994	0	0	0	994		3
P	1.000	97	0	0	0	97		4
M	1.250	7	0	0	0	7		5
M	1.500	37	0	0	0	37		6
M	2.000	11	0	0	0	11		7
M	6.000	10	0	0	0	10		8
P	8.000	36	0	0	0	36		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>1,381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,381</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	1,256	48	48	48	1,304	0	1
0.750	89	0	0	(3)	86	0	2
1.000	32	0	0	(1)	31	0	3
1.250	25	0	0	0	25	0	4
1.500	20	2	0	(2)	20	0	5
2.000	30	2	0	1	33	0	6
3.000	10	0	0	0	10	0	7
4.000	7	0	0	0	7	0	8
6.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>1,471</b>	<b>52</b>	<b>48</b>	<b>43</b>	<b>1,518</b>	<b>0</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	1,256	42	4	2	0	0	1,304	1
0.750	70	13	0	3	0	0	86	2
1.000	5	22	2	2	0	0	31	3
1.250	7	18	0	0	0	0	25	4
1.500	0	19	1	0	0	0	20	5
2.000	0	16	14	3	0	0	33	6
3.000	0	1	3	6	0	0	10	7
4.000	0	2	1	4	0	0	7	8
6.000	0	1	0	1	0	0	2	9
<b>Total:</b>	<b>1,338</b>	<b>134</b>	<b>25</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>1,518</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	250	3			253	2
<b>Total Fire Hydrants</b>	<b>250</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>253</b>	
<b>Flushing Hydrants</b>						
	46				46	3
<b>Total Flushing Hydrants</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46</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:	65
Number of distribution system valves end of year:	334
Number of distribution valves operated during year:	48

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## WATER OPERATING SECTION FOOTNOTES

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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.

Account 653 -

Account 902 - A full time billing clerk was hired during 2004.

Account 926 - Holiday, vacation and sick pay is now allocated to other accounts.

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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.

Supply mains added during the year were financed by utility funds on hand.

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### Water Services (Page W-18)

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

There are no utility-owned services not in use at year end.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustment are to reflect the meter count to the number of customers billed on the 4th quarter billing.

If Tested During Year column total is zero, please explain.

The utility went the entire year without a supervisor. Utility employees did not have teh time or resources to test meters on a planned schedule. Meters were pulled and tested whenever a customer questioned the quantity they were billed.

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

The utility went the entire year without a supervisor. Utility employees did not have teh time or resources to test meters on a planned schedule. Meters were pulled and tested whenever a customer questioned the quantity they were billed.

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 every 2 years.

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