



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: WILLIAMS BAY MUNICIPAL WATER UTILITY

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Principal Office: 155 ELKHORN RD.  
WILLIAMS BAY, WI 53191

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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**

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**Exact Utility Name:** WILLIAMS BAY MUNICIPAL WATER UTILITY

**Utility Address:** 155 ELKHORN RD.  
WILLIAMS BAY, WI 53191

**When was utility organized?** 1/1/1931

**Report any change in name:**

**Effective Date:**

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

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

**Name:** MR ROBERT J CARLSON

**Title:** ADMINISTRATOR/TREASURER

**Office Address:** WILLIAMS BAY WATER UTILITY  
155 ELKHORN RD  
P.O. BOX 580  
WILLIAMS BAY, WI 53191

**Telephone:** (262) 245 - 2703

**Fax Number:** (262) 245 - 2705

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

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

**Name:** ARTHUR C. TILLMAN

**Title:** CPA

**Office Address:** DEIGNAN & ASSOCIATES, S.C.  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** atillman@deignancpa.com

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

**Name:** DONALD WEYHRAUCH

**Title:** VILLAGE PRESIDENT

**Office Address:**  
155 ELKHORN ROAD  
P.O. BOX 580  
WILLIAMS BAY, WI 53191

**Telephone:** (262) 245 - 2700

**Fax Number:** (262) 245 - 2705

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** DEIGNAN & ASSOCIATES, S.C.  
326 CENTER STREET

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** pgreening@deignancpa.com

**Date of most recent audit report:** 12/31/2004

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

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

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**Name:** JERRY MEHRING

**Title:** DIRECTOR PUBLIC WORKS

**Office Address:**

155 ELKHORN RD  
WILLIAMS BAY, WI 53191

**Telephone:** (262) 245 - 2703

**Fax Number:** (262) 245 - 2705

**E-mail Address:**

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**Name of utility commission/committee:** WATER & SEWER COMMITTEE

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

- MR ROBERT J. CARLSON, ADMINISTRATOR/TREASURER
- MR RICHARD CHROUST, CHAIR
- MR MIKE GOODMAN
- MS VIRGINIA HASEK

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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:** NONE

**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)	744,015	736,394	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	383,643	335,106	2
Depreciation Expense (403)	103,924	122,167	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,068	88,939	5
<b>Total Operating Expenses</b>	<b>571,635</b>	<b>546,212</b>	
<b>Net Operating Income</b>	<b>172,380</b>	<b>190,182</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>172,380</b>	<b>190,182</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)	13,572	12,049	10
Miscellaneous Nonoperating Income (421)	1,600	2,400	11
<b>Total Other Income</b>	<b>15,172</b>	<b>14,449</b>	
<b>Total Income</b>	<b>187,552</b>	<b>204,631</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(27,528)	0	12
Other Income Deductions (426)	39,854	19,918	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,326</b>	<b>19,918</b>	
<b>Income Before Interest Charges</b>	<b>175,226</b>	<b>184,713</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)	48,157	57,780	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>48,157</b>	<b>57,780</b>	
<b>Net Income</b>	<b>127,069</b>	<b>126,933</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,258,929	1,402,426	20
Balance Transferred from Income (433)	127,069	126,933	21
Miscellaneous Credits to Surplus (434)	0	1,729,570	22
Miscellaneous Debits to Surplus--Debit (435)	550,559	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>2,835,439</b>	<b>3,258,929</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	744,015		744,015	1
<b>Total (Acct. 400):</b>	<b>744,015</b>	<b>0</b>	<b>744,015</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	383,643		383,643	2
<b>Total (Acct. 401-402):</b>	<b>383,643</b>	<b>0</b>	<b>383,643</b>	
<b>Depreciation Expense (403):</b>				
Derived	103,924		103,924	3
<b>Total (Acct. 403):</b>	<b>103,924</b>	<b>0</b>	<b>103,924</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	84,068		84,068	5
<b>Total (Acct. 408):</b>	<b>84,068</b>	<b>0</b>	<b>84,068</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>172,380</b>	<b>0</b>	<b>172,380</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	13,572	0	13,572 11
<b>Total (Acct. 419):</b>	<b>13,572</b>	<b>0</b>	<b>13,572</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		1,600	1,600 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,600</b>	<b>1,600</b>
<b>TOTAL OTHER INCOME:</b>	<b>13,572</b>	<b>1,600</b>	<b>15,172</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(27,528)		(27,528) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(27,528)</b>	<b>0</b>	<b>(27,528)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		39,854	39,854 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>39,854</b>	<b>39,854</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(27,528)</b>	<b>39,854</b>	<b>12,326</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	48,157		48,157 21
<b>Total (Acct. 430):</b>	<b>48,157</b>	<b>0</b>	<b>48,157</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>48,157</b>	<b>0</b>	<b>48,157</b>
<b>NET INCOME:</b>	<b>165,323</b>	<b>(38,254)</b>	<b>127,069</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,546,877	1,712,052	3,258,929 24
<b>Total (Acct. 216):</b>	<b>1,546,877</b>	<b>1,712,052</b>	<b>3,258,929</b>
<b>Balance Transferred from Income (433):</b>			
Derived	165,323	(38,254)	127,069 25
<b>Total (Acct. 433):</b>	<b>165,323</b>	<b>(38,254)</b>	<b>127,069</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO ADJUST 2003 RECORDING OF PRE HISTORICAL DEP	0	550,559	550,559 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>550,559</b>	<b>550,559</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>1,712,200</b>	<b>1,123,239</b>	<b>2,835,439</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**

- |   |
|---|
| <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	744,015	0	0	0	<b>744,015</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>744,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>744,015</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	113,171		113,171	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>113,171</b>	<b>0</b>	<b>113,171</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	3.1	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)	6,293,711	6,192,566	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,236,150	2,108,967	2
<b>Net Utility Plant</b>	<b>4,057,561</b>	<b>4,083,599</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)	858,031	826,720	7
<b>Total Other Property and Investments</b>	<b>858,031</b>	<b>826,720</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	266,818	252,059	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	133,261	133,536	11
Other Accounts Receivable (143)	18,000	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,884	22,784	14
Materials and Supplies (150)	13,889	16,077	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>451,852</b>	<b>424,456</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>5,367,444</b>	<b>5,334,775</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)	220,553	220,553	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,835,439	3,258,929	23
<b>Total Proprietary Capital</b>	<b>3,055,992</b>	<b>3,479,482</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,230,294	1,294,049	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,230,294</b>	<b>1,294,049</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,022	7,939	28
Payables to Municipality (233)	259,801	282,034	29
Customer Deposits (235)			30
Taxes Accrued (236)	77,180	81,998	31
Interest Accrued (237)	10,473	10,985	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>357,476</b>	<b>382,956</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	187,000	165,875	35
Other Deferred Credits (253)	536,682	12,413	36
<b>Total Deferred Credits</b>	<b>723,682</b>	<b>178,288</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>5,367,444</b>	<b>5,334,775</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	6,192,566	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)	4,516,019	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,733,570	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)	44,122				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,293,711</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)	1,625,819	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	610,331	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,236,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,057,561</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>	1,538,490				<b>1,538,490</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	103,924				<b>103,924</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,775				<b>4,775</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>
pre historical deprec - per PSC	550,559				<b>550,559</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>659,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>659,258</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,370				<b>21,370</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	550,559				<b>550,559</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>571,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>571,929</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,625,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,625,819</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.30%					<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>	570,477				<b>570,477</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	39,854				<b>39,854</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>39,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,854</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>610,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>610,331</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.30%					<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,889	16,077
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>13,889</b>	<b>16,077</b>

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

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	220,553	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>220,553</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)	
<b>Advances (223)</b>					
2002 GO NOTE	04/18/2002	04/01/2022	5.25%	595,040	1
1999 GO NOTE	10/01/1999	05/01/2018	2.64%	635,254	2
<b>Total for Account 223</b>				<b>1,230,294</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	81,998	1
<b>Accruals:</b>		
Charged water department expense	84,068	2
Charged electric department expense		3
Charged sewer department expense	1,556	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>85,624</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	81,000	6
Social Security taxes	8,594	7
PSC Remainder Assessment	848	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>90,442</b>	
<b>Balance end of year</b>	<b>77,180</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
2002 GO NOTE	8,027	31,060	31,409	7,678	3
1999 GO NOTE	2,958	17,097	17,260	2,795	4
<b>Subtotal</b>	<b>10,985</b>	<b>48,157</b>	<b>48,669</b>	<b>10,473</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,985</b>	<b>48,157</b>	<b>48,669</b>	<b>10,473</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>		
SPECIAL ASSESSMENTS RECIEVABLE	19,834	2
LESS DEFERRED SPECIAL ASSESSMENTS	(19,834)	3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER IMPACT FEES	203,197	4
WATER SINKING FUND	59,609	5
WATER CAPITAL PROJECTS	595,225	6
<b>Total (Acct. 125):</b>	<b>858,031</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	133,261	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>133,261</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
TOWER RENTAL	18,000	14
<b>Total (Acct. 143):</b>	<b>18,000</b>	
<b>Receivables from Municipality (145):</b>		
ACCOUNTS RECEIVABLE ON TAX ROLL	19,884	15
<b>Total (Acct. 145):</b>	<b>19,884</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<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		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DEBT SERVICE	259,801	19
<b>Total (Acct. 233):</b>	<b>259,801</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	523,031	20
DEFERRED EMPLOYMENT COSTS	13,651	21
<b>Total (Acct. 253):</b>	<b>536,682</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)	4,484,480	0	0	0	<b>4,484,480</b>	<b>1</b>	
Materials and Supplies	14,983	0	0	0	<b>14,983</b>	<b>2</b>	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (110.1)	1,582,154	0	0	0	<b>1,582,154</b>	<b>4</b>	
Customer Advances for Construction					<b>0</b>	<b>5</b>	
Regulatory Liability	261,515	0	0	0	<b>261,515</b>	<b>6</b>	
					<b>0</b>	<b>7</b>	
<b>Average Net Rate Base</b>	<b>2,655,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,655,794</b>		
Net Operating Income	172,380	0	0	0	<b>172,380</b>	<b>8</b>	
<b>Net Operating Income as a percent of</b>							
<b>Average Net Rate Base</b>	<b>6.49%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.49%</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	550,559	0	0	0	550,559	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	27,528				27,528	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>523,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>523,031</b>	

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	687,158	698,047	1
<b>Total Sales of Water</b>	<b>687,158</b>	<b>698,047</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,378	3,222	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	41,700	23,700	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,779	11,425	6
<b>Total Other Operating Revenues</b>	<b>56,857</b>	<b>38,347</b>	
<b>Total Operating Revenues</b>	<b>744,015</b>	<b>736,394</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	13,080	6,202	7
Pumping Expenses (620-625)	30,895	24,960	8
Water Treatment Expenses (630-635)	111,043	111,458	9
Transmission and Distribution Expenses (640-655)	81,337	65,488	10
Customer Accounts Expenses (901-904)	7,248	6,379	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	140,040	120,619	13
<b>Total Operation and Maintenance Expenses</b>	<b>383,643</b>	<b>335,106</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	103,924	122,167	14
Amortization Expense (404-407)		0	15
Taxes (408)	84,068	88,939	16
<b>Total Other Operating Expenses</b>	<b>187,992</b>	<b>211,106</b>	
<b>Total Operating Expenses</b>	<b>571,635</b>	<b>546,212</b>	
<b>NET OPERATING INCOME</b>	<b>172,380</b>	<b>190,182</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	1,760	65,813	443,892	4
Commercial	75	19,197	75,961	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,835</b>	<b>85,010</b>	<b>519,853</b>	
Private Fire Protection Service (462)	5		1,644	7
Public Fire Protection Service (463)	1		154,948	8
Other Sales to Public Authorities (464)	18	1,608	10,713	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>1,859</b>	<b>86,618</b>	<b>687,158</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)	154,948	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>154,948</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,378	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,378</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>		
LEASE OF TOWER SPACE	41,700	8
<b>Total Rents from Water Property (472)</b>	<b>41,700</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	8,783	10
<b>Other (specify):</b> COPIES, ETC.	2,996	11
<b>Total Other Water Revenues (474)</b>	<b>11,779</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)	3,467	2,677	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		3,525	3
Maintenance of Water Source Plant (605)	9,613	0	4
<b>Total Source of Supply Expenses</b>	<b>13,080</b>	<b>6,202</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,071	24,179	7
Operation Supplies and Expenses (623)	24	0	8
Maintenance of Pumping Plant (625)	4,800	781	9
<b>Total Pumping Expenses</b>	<b>30,895</b>	<b>24,960</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	29,795	27,302	10
Chemicals (631)	51,245	55,313	11
Operation Supplies and Expenses (632)	29,554	28,843	12
Maintenance of Water Treatment Plant (635)	449	0	13
<b>Total Water Treatment Expenses</b>	<b>111,043</b>	<b>111,458</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	21,442	15,756	14
Operation Supplies and Expenses (641)	3,141	2,532	15
Maintenance of Distribution Reservoirs and Standpipes (650)	960	199	16
Maintenance of Mains (651)	25,302	20,163	17
Maintenance of Services (652)	8,227	6,243	18
Maintenance of Meters (653)	17,844	15,777	19
Maintenance of Hydrants (654)	2,745	2,843	20
Maintenance of Other Plant (655)	1,676	1,975	21
<b>Total Transmission and Distribution Expenses</b>	<b>81,337</b>	<b>65,488</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)	2,231	1,424	22
Accounting and Collecting Labor (902)	4,753	4,656	23
Supplies and Expenses (903)	264	299	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>7,248</b>	<b>6,379</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)	21,113	21,339	27
Office Supplies and Expenses (921)	8,429	4,933	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,526	13,324	30
Property Insurance (924)	15,600	13,777	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	46,765	31,498	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	5,774	6,445	35
Transportation Expenses (933)	3,651	7,748	36
Maintenance of General Plant (935)	33,182	21,555	37
<b>Total Administrative and General Expenses</b>	<b>140,040</b>	<b>120,619</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>383,643</b>	<b>335,106</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		76,182	81,998	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,556	1,377	2
<b>Net property tax equivalent</b>		<b>74,626</b>	<b>80,621</b>	
Social Security		8,594	7,481	3
PSC Remainder Assessment		848	837	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>84,068</b>	<b>88,939</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.230830				3
County tax rate	mills		5.346162				4
Local tax rate	mills		3.624228				5
School tax rate	mills		9.914631				6
Voc. school tax rate	mills		1.623992				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>20.739843</b>				<b>10</b>
Less: state credit	mills		1.408764				11
<b>Net tax rate</b>	mills		<b>19.331079</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.624228</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.538623</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>15.162851</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.739843</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.731098</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.331079</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.132907</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,192,566</b>	6,192,566				22
Materials & Supplies	\$	<b>16,077</b>	16,077				23
<b>Subtotal</b>	\$	<b>6,208,643</b>	<b>6,208,643</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,208,643</b>	<b>6,208,643</b>				<b>26</b>
Assessment Ratio	dec.		0.868211				27
<b>Assessed Value</b>	\$	<b>5,390,412</b>	<b>5,390,412</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.132907</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>76,182</b>	<b>76,182</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	66,145					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>76,182</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)	500		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)	309,091		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>309,591</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	124,701		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	217,474	18,147	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	81,852		20
<b>Total Pumping Plant</b>	<b>424,277</b>	<b>18,147</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	114,239		22
Water Treatment Equipment (332)	2,103,503		23
<b>Total Water Treatment Plant</b>	<b>2,217,742</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)			500	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)			309,091	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>309,591</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			124,701	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,000		227,621	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			81,852	20
<b>Total Pumping Plant</b>	<b>8,000</b>	<b>0</b>	<b>434,424</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			114,239	22
Water Treatment Equipment (332)			2,103,503	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,217,742</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)	12,700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	403,816		26
Transmission and Distribution Mains (343)	388,533		27
Fire Mains (344)	0		28
Services (345)	73,118		29
Meters (346)	253,473	39,076	30
Hydrants (348)	35,979		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,167,619</b>	<b>39,076</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	8,902		33
Structures and Improvements (390)	167,231		34
Office Furniture and Equipment (391)	5,804		35
Computer Equipment (391.1)	5,583	9,225	36
Transportation Equipment (392)	39,056	18,000	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,985		39
Laboratory Equipment (395)	2,295		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,168		42
SCADA Equipment (397.1)	83,375		43
Miscellaneous Equipment (398)	2,313		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>333,712</b>	<b>27,225</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,452,941</b>	<b>84,448</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,452,941</b>	<b>84,448</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)			12,700	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			403,816	26
Transmission and Distribution Mains (343)			388,533	27
Fire Mains (344)			0	28
Services (345)			73,118	29
Meters (346)	870		291,679	30
Hydrants (348)			35,979	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>870</b>	<b>0</b>	<b>1,205,825</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			8,902	33
Structures and Improvements (390)			167,231	34
Office Furniture and Equipment (391)			5,804	35
Computer Equipment (391.1)	2,500		12,308	36
Transportation Equipment (392)	10,000		47,056	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,985	39
Laboratory Equipment (395)			2,295	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,168	42
SCADA Equipment (397.1)			83,375	43
Miscellaneous Equipment (398)			2,313	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>12,500</b>	<b>0</b>	<b>348,437</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,370</b>	<b>0</b>	<b>4,516,019</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>21,370</b>	<b>0</b>	<b>4,516,019</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)	0		26
Transmission and Distribution Mains (343)	1,350,275		27
Fire Mains (344)	0		28
Services (345)	256,820	1,600	29
Meters (346)	0		30
Hydrants (348)	124,875		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,731,970</b>	<b>1,600</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>1,731,970</b>	<b>1,600</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,731,970</b>	<b>1,600</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)			1,350,275 27
Fire Mains (344)			0 28
Services (345)			258,420 29
Meters (346)			0 30
Hydrants (348)			124,875 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,733,570</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>1,733,570</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,733,570</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			8,211	<b>8,211</b>	1
February			6,875	<b>6,875</b>	2
March			7,017	<b>7,017</b>	3
April			7,590	<b>7,590</b>	4
May			8,350	<b>8,350</b>	5
June			9,826	<b>9,826</b>	6
July			12,495	<b>12,495</b>	7
August			12,168	<b>12,168</b>	8
September			11,617	<b>11,617</b>	9
October			8,939	<b>8,939</b>	10
November			7,729	<b>7,729</b>	11
December			7,693	<b>7,693</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>108,510</b>	<b>108,510</b>	
Less: Water sold				86,618	13
Volume pumped but not sold				<b>21,892</b>	14
Volume sold as a percent of volume pumped				<b>80%</b>	15
Volume used for water production, water quality and system maintenance				1,154	16
Volume related to equipment/system malfunction				552	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,706</b>	19
Volume pumped but unaccounted for				<b>20,186</b>	20
Percent of water lost				<b>19%</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.)				650	23
Date of maximum: 9/4/2004					24
Cause of maximum:					25
Hot day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				97	26
Date of minimum: 2/14/2004					27
Total KWH used for pumping for the year				339,500	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
155 ELKHORN ROAD	Well # 1	261	8	1,152,000	Yes	<b>1</b>
69 OLIVE STREET	Well # 2	293	8	1,152,000	Yes	<b>2</b>
240 HARRIS ROAD	Well # 3	1,560	10	1,656,000	Yes	<b>3</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	PUMP E	WELL #3-0	WELL #3-3	1
Location	TREATMENT PLANT	3	3	2
Purpose	B	P	S	3
Destination	D	T	T	4
Pump Manufacturer	BYRON JACKSON	GOULDS	CUMMINS	5
Year Installed	2004	1999	1999	6
Type	SUBMERSIBLE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	600	1,150	0	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	CUMMINS	9 10
Year Installed	2004	1999	1999	11
Type	ELECTRIC	OTHER	DIESEL	12
Horsepower	75	125	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3-1	WELL#2		14
Location	1	2		15
Purpose	S	P		16
Destination	T	T		17
Pump Manufacturer	CUMMINS	BYRON JACKSON		18
Year Installed	1994	1953		19
Type	OTHER	VERTICAL TURBINE		20
Actual Capacity (gpm)	0	800		21
Pump Motor or Standby Engine Mfr	CUMMINS	BYRON JACKSON		22 23
Year Installed	1994	1953		24
Type	DIESEL	OTHER		25
Horsepower	0	0		26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 + 2	3	COLLIE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3 4
Year constructed	1930	1988	1930	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	100	100	100	9 10
Total capacity in gallons (actual)	150,000	150,000	50,000	11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15 16 17
Filters, type (gravity, pressure, other, none)	OTHER			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Y			25

## 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	NW	POTOWATOMI		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	1969	1950		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	100		6
Total capacity in gallons (actual)	100,000	100,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				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)	
M	D	4.000	530	0	0	0	530	1
M	D	6.000	76,823	0	0	0	76,823	2
M	S	6.000	13	0	0	0	13	3
P	D	6.000	2,074	0	0	0	2,074	4
M	D	8.000	21,173	0	0	0	21,173	5
M	S	8.000	2,594	0	0	0	2,594	6
P	D	8.000	6,306	0	0	0	6,306	7
M	D	10.000	5,570	0	0	0	5,570	8
M	S	10.000	12	0	0	0	12	9
M	D	12.000	5,631	0	0	0	5,631	10
P	D	12.000	5,950	0	0	0	5,950	11
P	S	12.000	4,063	0	0	0	4,063	12
<b>Total Within Municipality</b>			<b>130,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,739</b>	
<b>Total Utility</b>			<b>130,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,739</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)	
P	0.750	968	2	0	0	970		1
M	1.000	421	0	0	0	421	27	2
M	1.250	55	0	0	0	55		3
M	1.500	26	0	0	0	26		4
M	2.000	2	0	0	0	2		5
M	3.000	2	0	0	0	2		6
M	4.000	5	0	0	0	5		7
<b>Total Utility</b>		<b>1,479</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1,481</b>	<b>27</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	1,793	60	12	0	1,841	397	1
0.750	14	0	0	0	14	0	2
1.000	27	3	1	0	29	7	3
1.250	4	0	0	0	4	0	4
1.500	9	0	0	0	9	0	5
2.000	10	1	0	0	11	2	6
3.000	4	0	0	0	4	0	7
4.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>1,864</b>	<b>64</b>	<b>13</b>	<b>0</b>	<b>1,915</b>	<b>406</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	1,768	47	0	10	0	16	1,841	1
0.750	12	0	0	0	0	2	14	2
1.000	10	13	0	4	0	2	29	3
1.250	3	1	0	0	0	0	4	4
1.500	3	6	0	0	0	0	9	5
2.000	2	5	0	3	0	1	11	6
3.000	0	3	0	1	0	0	4	7
4.000	2	1	0	0	0	0	3	8
<b>Total:</b>	<b>1,800</b>	<b>76</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>21</b>	<b>1,915</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	225				225	2
<b>Total Fire Hydrants</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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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.

The \$8,783 return on investment in meters charged to sewer department is due to a high rate of return allowed of 9.85%.

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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.

The increase in maintenance of mains (651) is due to numerous main breaks during the year.

The increase in maintenance of general plant (935) is due to \$15,800 in repairs to the water tank building.

The decrease in Outside services employed (922) is due to engineering services being capitalized as construction in progress for new water tower.

The increase in maintenance of water source plant(605) is due to \$9,600 in repairs to well #1.

The increase in employee pensions and benefits (926) is due to rising health care costs.

The increase in Operation Labor (650) is due to numerous main breaks during 2004.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water services added during the year were financed by contributions in aid of construction by residential customers.

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### Meters (Page W-19)

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

The meters greater than 2" reported in residential are for duplex condo associations which supply more than one customer.

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.

No, will try to do so in the future.

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