



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

Utility Address: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

When was utility organized? 12/31/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING

Title: CITY CLERK-TREASURER

Office Address:

300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 254 - 2012 EXT 403

Fax Number: (608) 254 - 7329

E-mail Address:

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

Name: JAMES BLOCK

Title: CPA

Office Address: JOHNSON BLOCK & CO., INC

6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@johnsonblock.com

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

Name: BEN BORCHER

Title: MAYOR

Office Address:

300 LACROSSE ST
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542

Fax Number:

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: JAMES BLOCK

Title: CPA

Office Address: JOHNSON BLOCK & CO., INC
6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@johnsonblock.com

Date of most recent audit report: 3/15/2005

Period covered by most recent audit: 01/01/2004-12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN

Title: DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542 EXT 407

Fax Number: (608) 254 - 7329

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- BEN BORCHER, MAYOR
- DAN GAVINSKI, ALDERMAN
- DAR MOR, ALDERMAN
- ED WOJNICZ, ALDERMAN

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	553,401	564,408	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	280,691	300,896	2
Depreciation Expense (403)	66,855	64,100	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	87,999	88,025	5
Total Operating Expenses	435,545	453,021	
Net Operating Income	117,856	111,387	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	117,856	111,387	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	580	2,549	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,951	2,937	10
Miscellaneous Nonoperating Income (421)	1,290	53,938	11
Total Other Income	4,821	59,424	
Total Income	122,677	170,811	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,053)	0	12
Other Income Deductions (426)	12,410	12,405	13
Total Miscellaneous Income Deductions	(1,643)	12,405	
Income Before Interest Charges	124,320	158,406	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,640	20,335	14
Amortization of Debt Discount and Expense (428)	415	571	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,125	1,125	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	26,180	22,031	
Net Income	98,140	136,375	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,729,563	822,400	20
Balance Transferred from Income (433)	98,140	136,375	21
Miscellaneous Credits to Surplus (434)	0	770,788	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(48,010)	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,875,713	1,729,563	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	553,401		553,401	1
Total (Acct. 400):	553,401	0	553,401	
Operation and Maintenance Expense (401-402):				
Derived	280,691		280,691	2
Total (Acct. 401-402):	280,691	0	280,691	
Depreciation Expense (403):				
Derived	66,855		66,855	3
Total (Acct. 403):	66,855	0	66,855	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	87,999		87,999	5
Total (Acct. 408):	87,999	0	87,999	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	117,856	0	117,856	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	580		580	8
Total (Acct. 415-416):	580	0	580	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	2,951	0	2,951 11
Total (Acct. 419):	2,951	0	2,951
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
MISC NONOPERATING INCOME	1,290	0	1,290 13
Total (Acct. 421):	1,290	0	1,290
TOTAL OTHER INCOME:	4,821	0	4,821

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(14,053)		(14,053) 14
NONE	0	0	0 15
Total (Acct. 425):	(14,053)	0	(14,053)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,410	12,410 16
NONE	0	0	0 17
Total (Acct. 426):	0	12,410	12,410
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,053)	12,410	(1,643)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	24,640		24,640 18
Total (Acct. 427):	24,640	0	24,640
Amortization of Debt Discount and Expense (428):			
AMORT OF DEBT DISCOUNT	415		415 19
Total (Acct. 428):	415	0	415
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1,125		1,125 21
Total (Acct. 430):	1,125	0	1,125

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	26,180	0	26,180
NET INCOME:	110,550	(12,410)	98,140
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	971,180	758,383	1,729,563 24
Total (Acct. 216):	971,180	758,383	1,729,563
Balance Transferred from Income (433):			
Derived	110,550	(12,410)	98,140 25
Total (Acct. 433):	110,550	(12,410)	98,140
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	(48,010)		(48,010) 28
Total (Acct. 436)--Debit:	(48,010)	0	(48,010)
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,129,740	745,973	1,875,713

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,434				1,434	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	854				854	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	854	0	0	0	854	
Net income (or loss)	580	0	0	0	580	

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	553,401	0	0	0	553,401	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	553,401	0	0	0	553,401	

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	108,934		108,934	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	854		854	6
Other nonutility expenses			0	7
Water utility plant accounts	1,136		1,136	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
Total Payroll	110,924	0	110,924	

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
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,586,849	4,142,443	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,180,763	1,413,365	2
Net Utility Plant	3,406,086	2,729,078	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,739	15,977	6
Special Funds (125)	92,428	92,428	7
Total Other Property and Investments	99,167	108,405	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	84,600	8
Temporary Cash Investments (132)	13,320	29,073	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,397	9,662	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,325	9,352	14
Materials and Supplies (150)	24,930	22,778	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	90,972	155,465	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	287	702	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	287	702	
Total Assets and Other Debits	3,596,512	2,993,650	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	354,861	354,861	21
Appropriated Earned Surplus (215)	187,715	235,725	22
Unappropriated Earned Surplus (216)	1,875,713	1,729,563	23
Total Proprietary Capital	2,418,289	2,320,149	
LONG-TERM DEBT			
Bonds (221)	165,000	235,000	24
Advances from Municipality (223)	90,000	112,500	25
Other Long-Term Debt (224)	300,000	0	26
Total Long-Term Debt	555,000	347,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,082	11,729	28
Payables to Municipality (233)	228,650	208,991	29
Customer Deposits (235)			30
Taxes Accrued (236)	106,283	100,522	31
Interest Accrued (237)	13,199	4,759	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	356,214	326,001	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	267,009	0	36
Total Deferred Credits	267,009	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,596,512	2,993,650	

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)	
First of Year:					
Total Utility Plant - First of Year	4,142,443	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,534,999	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,051,850	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
Total Utility Plant	4,586,849	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	874,886	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	305,877	0	0	0	13
Total Accumulated Provision	1,180,763	0	0	0	
Net Utility Plant	3,406,086	0	0	0	

**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)	
Balance first of year (110.1)	1,119,898				1,119,898	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	66,855				66,855	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,195				5,195	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	72,050	0	0	0	72,050	16
Debits during year						17
Book cost of plant retired	36,000				36,000	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	281,062				281,062	21
					0	22
					0	23
					0	24
Total debits	317,062	0	0	0	317,062	25
Balance end of year (110.1)	874,886	0	0	0	874,886	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	293,467				293,467	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,410				12,410	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,410	0	0	0	12,410	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	305,877	0	0	0	305,877	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,930	22,778
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	24,930	22,778

**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)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bond - 1986	415	428	287	1
Total			<u><u>287</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	354,861	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>354,861</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)	
Mortgage Revenue Bonds	04/01/1986	04/01/2006	8.10%	165,000	1
Total Bonds (Account 221):				165,000	

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)	
Advances (223)					
Advance from Electric Utility	01/01/1997	12/01/2008	0.50%	90,000	1
Total for Account 223				90,000	
Other Long-Term Debt (224)					
WI TRUST FUND LOAN	02/13/2004	03/15/2013	3.75%	300,000	2
Total for Account 224				300,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	100,522	1
Accruals:		
Charged water department expense	87,999	2
Charged electric department expense		3
Charged sewer department expense	1,908	4
Other (explain):		
NONE		5
Total Accruals and other credits	89,907	
Taxes paid during year:		
County, state and local taxes	75,000	6
Social Security taxes	8,486	7
PSC Remainder Assessment	660	8
Other (explain):		
NONE		9
Total payments and other debits	84,146	
Balance end of year	106,283	

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)	
Bonds (221)					
Revenue Bonds	4,759	14,782	16,200	3,341	1
Subtotal	4,759	14,782	16,200	3,341	
Advances from Municipality (223)					
ELECTRIC UTILITY - 1997	0	1,125	1,125	0	2
Subtotal	0	1,125	1,125	0	
Other Long-Term Debt (224)					
WI TRUST FUND LOAN	0	9,858		9,858	3
Subtotal	0	9,858	0	9,858	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,759	25,765	17,325	13,199	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	6,739	2
Total (Acct. 124):	6,739	
Special Funds (125):		
BOND RESERVE	92,428	3
Total (Acct. 125):	92,428	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,397	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	37,397	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	9,125	12
DUE FROM SEWER UTILITY METER COSTS	6,200	13
Total (Acct. 145):	15,325	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	208,991	17
DUE TO GENERAL FUND-PAYROLL	3,882	18
DUE TO ELECTRIC	15,777	19
Total (Acct. 233):	228,650	
Other Deferred Credits (253):		
Regulatory Liability	267,009	20
NONE		21
Total (Acct. 253):	267,009	

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)	
Add Average:						
Utility Plant in Service (101.1)	3,312,796	0	0	0	3,312,796	1
Materials and Supplies	23,854	0	0	0	23,854	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	997,392	0	0	0	997,392	4
Customer Advances for Construction					0	5
Regulatory Liability	133,504	0	0	0	133,504	6
					0	7
Average Net Rate Base	2,205,754	0	0	0	2,205,754	
Net Operating Income	117,856	0	0	0	117,856	8
Net Operating Income as a percent of Average Net Rate Base	5.34%	N/A	N/A	N/A	5.34%	

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
Add credits during year:						
Establish Regulatory Liability 1/1/04	281,062	0	0	0	281,062	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	14,053				14,053	4
Other (specify):						
NONE					0	5
Balance End of Year	267,009	0	0	0	267,009	

FINANCIAL SECTION FOOTNOTES

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

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Water Utility as of December 31, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 31, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	534,905	546,138	1
Total Sales of Water	534,905	546,138	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	9,496	10,575	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,000	7,695	6
Total Other Operating Revenues	18,496	18,270	
Total Operating Revenues	553,401	564,408	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	302	444	7
Pumping Expenses (620-625)	51,907	38,241	8
Water Treatment Expenses (630-635)	29,575	37,548	9
Transmission and Distribution Expenses (640-655)	67,222	115,776	10
Customer Accounts Expenses (901-904)	36,666	28,241	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	95,019	80,646	13
Total Operation and Maintenance Expenses	280,691	300,896	
Other Operating Expenses			
Depreciation Expense (403)	66,855	64,100	14
Amortization Expense (404-407)		0	15
Taxes (408)	87,999	88,025	16
Total Other Operating Expenses	154,854	152,125	
Total Operating Expenses	435,545	453,021	
NET OPERATING INCOME	117,856	111,387	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,028	52,106	133,400	4
Commercial	460	138,854	231,369	5
Industrial				6
Total Metered Sales to General Customers (461)	1,488	190,960	364,769	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		164,125	8
Other Sales to Public Authorities (464)	20	2,275	6,011	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,509	193,235	534,905	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	164,125	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	164,125	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER	9,496	8
Total Rents from Water Property (472)	9,496	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,000	10
Other (specify): RECONNECTION FEES	3,000	11
Total Other Water Revenues (474)	9,000	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	302	444	4
Total Source of Supply Expenses	302	444	
PUMPING EXPENSES			
Operation Labor (620)	581	1,305	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,644	24,218	7
Operation Supplies and Expenses (623)	10,252	5,951	8
Maintenance of Pumping Plant (625)	14,430	6,767	9
Total Pumping Expenses	51,907	38,241	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,200	9,632	10
Chemicals (631)	24,375	27,916	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	29,575	37,548	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	18,240	8,520	14
Operation Supplies and Expenses (641)	4,886	2,147	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	59,848	16
Maintenance of Mains (651)	18,456	24,625	17
Maintenance of Services (652)	11,278	7,446	18
Maintenance of Meters (653)	7,325	8,778	19
Maintenance of Hydrants (654)	7,037	4,412	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	67,222	115,776	

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)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	9,852	2,842	22
Accounting and Collecting Labor (902)	26,814	25,399	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	36,666	28,241	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,206	12,456	27
Office Supplies and Expenses (921)	14,432	11,744	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,582	3,463	30
Property Insurance (924)	5,506	5,037	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	43,095	41,368	33
Regulatory Commission Expenses (928)	3,547	537	34
Miscellaneous General Expenses (930)	1,273	527	35
Transportation Expenses (933)	7,705	3,993	36
Maintenance of General Plant (935)	4,673	1,521	37
Total Administrative and General Expenses	95,019	80,646	
Total Operation and Maintenance Expenses	280,691	300,896	

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		80,761	80,761	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,908	1,858	2
Net property tax equivalent		78,853	78,903	
Social Security		8,486	8,482	3
PSC Remainder Assessment		660	640	4
Other (specify): NONE			0	5
Total tax expense		87,999	88,025	

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			Columbia	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253419	0.248126			3
County tax rate	mills		5.975306	4.723705			4
Local tax rate	mills		10.193222	12.715458			5
School tax rate	mills		10.254179	8.451206			6
Voc. school tax rate	mills		1.662963	1.370574			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.339089	27.509069			10
Less: state credit	mills		1.372710	1.296832			11
Net tax rate	mills		26.966379	26.212237			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.193222	12.715458			14
Combined School Tax Rate	mills		11.917142	9.821780			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.110364	22.537238			17
Total Tax Rate	mills		28.339089	27.509069			18
Ratio of Local and School Tax to Total	dec.		0.780207	0.819266			19
Total tax net of state credit	mills		26.966379	26.212237			20
Net Local and School Tax Rate	mills		21.039366	21.474788			21
Utility Plant, Jan. 1	\$	4,142,443	2,762,826	1,379,617			22
Materials & Supplies	\$	22,778	22,778	0			23
Subtotal	\$	4,165,221	2,785,604	1,379,617			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	4,165,221	2,785,604	1,379,617			26
Assessment Ratio	dec.		0.789206	0.806230			27
Assessed Value	\$	3,310,704	2,198,415	1,112,289			28
Net Local & School Rate	mills		21.039366	21.474788			29
Tax Equiv. Computed for Current Year	\$	70,139	46,253	23,886			30
Tax Equivalent per 1994 PSC Report	\$	80,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	80,761					34

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,783		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)	170,084		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	171,867	0	
PUMPING PLANT			
Land and Land Rights (320)	26,030		12
Structures and Improvements (321)	285,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	145,618		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,835		20
Total Pumping Plant	471,315	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,518		23
Total Water Treatment Plant	25,518	0	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,783	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)			170,084	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	171,867	
PUMPING PLANT				
Land and Land Rights (320)			26,030	12
Structures and Improvements (321)			285,832	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			145,618	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,835	20
Total Pumping Plant	0	0	471,315	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,518	23
Total Water Treatment Plant	0	0	25,518	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,200		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	534,867		26
Transmission and Distribution Mains (343)	1,251,131	410,056	27
Fire Mains (344)	0		28
Services (345)	207,146	32,055	29
Meters (346)	203,285	8,916	30
Hydrants (348)	119,705	24,379	31
Other Transmission and Distribution Plant (349)	1,181		32
Total Transmission and Distribution Plant	2,319,515	475,406	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,885		35
Computer Equipment (391.1)	5,832	5,000	36
Transportation Equipment (392)	65,228		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,057		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,376		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	102,378	5,000	
Total utility plant in service directly assignable	3,090,593	480,406	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,090,593	480,406	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,200 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			534,867 26
Transmission and Distribution Mains (343)	25,000		1,636,187 27
Fire Mains (344)			0 28
Services (345)			239,201 29
Meters (346)	3,000		209,201 30
Hydrants (348)	3,000		141,084 31
Other Transmission and Distribution Plant (349)			1,181 32
Total Transmission and Distribution Plant	31,000	0	2,763,921
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			14,885 35
Computer Equipment (391.1)	5,000		5,832 36
Transportation Equipment (392)			65,228 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,057 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,376 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,000	0	102,378
Total utility plant in service directly assignable	36,000	0	3,534,999
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	36,000	0	3,534,999

**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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	827,628		27
Fire Mains (344)	0		28
Services (345)	146,054		29
Meters (346)	0		30
Hydrants (348)	78,168		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,051,850	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	1,051,850	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,051,850	0	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
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)			827,628 27
Fire Mains (344)			0 28
Services (345)			146,054 29
Meters (346)			0 30
Hydrants (348)			78,168 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,051,850
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,051,850
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,051,850

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	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			14,222	14,222	1
February			14,442	14,442	2
March			15,192	15,192	3
April			16,072	16,072	4
May			22,069	22,069	5
June			26,633	26,633	6
July			34,602	34,602	7
August			34,402	34,402	8
September			25,170	25,170	9
October			17,586	17,586	10
November			12,688	12,688	11
December			13,406	13,406	12
Total annual pumpage	0	0	246,484	246,484	
Less: Water sold				193,235	13
Volume pumped but not sold				53,249	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction				760	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,760	19
Volume pumped but unaccounted for				51,489	20
Percent of water lost				21%	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.)				1,518	23
Date of maximum: 6/20/2004					24
Cause of maximum:					25
Tourism					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				283	26
Date of minimum: 4/5/2004					27
Total KWH used for pumping for the year				402,796	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ILLINOIS AVE	1	395	12	676,800	Yes	1
ILLINOIS AVE	2	390	10	619,200	No	2
WASHINGTON AVE & RACE ST	3	454	15	835,200	Yes	3
HWY H (SAUK COUNTY)	4	200	15	864,000	Yes	4
UNITY AVE (SAUK COUNTY)	5	410	17	1,728,000	Yes	5
MICHIGAN AVE & HWY 13	6	400	18	676,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	COLUMBIA COUNTY	COLUMBIA COUNTY	COLUMBIA COUNTY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1910	1910	1953	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	460	450	780	8
Pump Motor or Standby Engine Mfr	GE	G.E.	U.S.	10
Year Installed	1910	1910	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	SAUK COUNTY	SAUK COUNTY	COLUMBIA COUNTY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1987	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	950	500	21
Pump Motor or Standby Engine Mfr	G.E.	L.R. WESTERN	NEWMAN	23
Year Installed	1972	1987	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	80	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK #2	TANK #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1922	1930	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	188	188	89	6
Total capacity in gallons (actual)	80,000	200,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	TANK #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	184		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	200	0	0	0	200	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	7,355	0	0	0	7,355	3
M	D	6.000	57,352	300	2,500	0	55,152	4
M	D	8.000	46,407	2,500	0	0	48,907	5
P	D	8.000	640	0	0	0	640	6
M	D	10.000	18,593	1,352	0	0	19,945	7
M	D	12.000	13,096	215	0	0	13,311	8
Total Within Municipality			143,643	4,367	2,500	0	145,510	
Total Utility			143,643	4,367	2,500	0	145,510	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	591	0	0	0	591		1
M	1.000	278	11	0	0	289	2	2
M	1.500	14	0	0	0	14		3
M	2.000	376	0	0	0	376		4
M	3.000	1	0	0	0	1		5
M	4.000	21	0	0	0	21		6
M	6.000	7	1	0	0	8		7
M	8.000	2	0	0	0	2		8
Total Utility		1,290	12	0	0	1,302	2	

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	1,280	52	26	0	1,306	164	1
0.750	11		0	0	11	2	2
1.000	124	5	3	0	126	40	3
1.250	1	0	0	0	1	0	4
1.500	38	0	0	0	38	7	5
2.000	55	0	1	0	54	4	6
3.000	18	2	1	0	19	7	7
4.000	7	0	0	0	7	0	8
6.000	4	1	1	(2)	2	1	9
8.000	2	0	0	2	4	2	10
Total:	1,540	60	32	0	1,568	227	

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	1,011	263	0	3	0	29	1,306	1
0.750	2	5	0	0	0	4	11	2
1.000	25	89	0	6	0	6	126	3
1.250	0	1	0	0	0	0	1	4
1.500	1	35	0	0	0	2	38	5
2.000	0	47	0	4	0	3	54	6
3.000	0	16	0	1	0	2	19	7
4.000	0	7	0	0	0	0	7	8
6.000	0	0	0	2	0	0	2	9
8.000	0	0	0	4	0	0	4	10
Total:	1,039	463	0	20	0	46	1,568	

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	237	10	4		243	2
Total Fire Hydrants	237	10	4	0	243	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	245
Number of distribution system valves end of year:	461
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

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.

Done

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 625 - Repairs on pump motor.

Accounts 640 and 901 - Utility changed method for allocating wages.

Account 650 - 2003 expenses higher because tower was painted.

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.

Utility financed main additions.

Water Services (Page W-18)

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

Utility financed additions.

Meters (Page W-19)

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

Yes
