



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

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Principal Office: 72 PARK AVE  
SHEBOYGAN, WI 53081

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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.*

**SIGNATURE PAGE**

I DEBRA L NIELSON of  
(Person responsible for accounts)

CITY OF SHEBOYGAN WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/29/2005  
(Date)

ACCOUNTS MANAGER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF SHEBOYGAN WATER UTILITY

**Utility Address:** 72 PARK AVE  
SHEBOYGAN, WI 53081

**When was utility organized?** 7/15/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** swuadmin@excel.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR. GERALD R VAN DE KREEKE, CPA

**Title:** PRESIDENT

**Office Address:**

1530 S 12TH ST  
SHEBOYGAN, WI 53081

**Telephone:**

**Fax Number:**

**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:** MR. JOHN A KNEPEL, CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPNAY, LLP  
115 S 84TH ST SUITE 400  
MILWAUKEE, WI 53214

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

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

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

**Date of most recent audit report:** 4/15/2004

**Period covered by most recent audit:** 010102-123103

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

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**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**  
72 PARK AVE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** swuadmin@excel.net

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**Name of utility commission/committee:** Sheboygan Board of Water Commisioners

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

- MR ALLAN J HENDRICKSON, ENG, SECRETARY
  - MR MICHAEL J SCHROEDER, MEMBER
  - MR GERALD R VAN DE KREEKE, CPA, PRESIDENT
- 

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,673,531	4,177,442	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,665,414	2,627,898	2
Depreciation Expense (403)	538,728	506,641	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	723,128	681,118	5
<b>Total Operating Expenses</b>	<b>3,927,270</b>	<b>3,815,657</b>	
<b>Net Operating Income</b>	<b>746,261</b>	<b>361,785</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>746,261</b>	<b>361,785</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)	56,019	60,365	10
Miscellaneous Nonoperating Income (421)	511,639	63,030	11
<b>Total Other Income</b>	<b>567,658</b>	<b>123,395</b>	
<b>Total Income</b>	<b>1,313,919</b>	<b>485,180</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(25,129)	0	12
Other Income Deductions (426)	47,695	41,021	13
<b>Total Miscellaneous Income Deductions</b>	<b>22,566</b>	<b>41,021</b>	
<b>Income Before Interest Charges</b>	<b>1,291,353</b>	<b>444,159</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	108,368	94,207	14
Amortization of Debt Discount and Expense (428)	901	901	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>109,269</b>	<b>95,108</b>	
<b>Net Income</b>	<b>1,182,084</b>	<b>349,051</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,894,241	17,819,575	20
Balance Transferred from Income (433)	1,182,084	349,051	21
Miscellaneous Credits to Surplus (434)	0	3,725,615	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>23,076,325</b>	<b>21,894,241</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	4,673,531		4,673,531	1
<b>Total (Acct. 400):</b>	<b>4,673,531</b>	<b>0</b>	<b>4,673,531</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,665,414		2,665,414	2
<b>Total (Acct. 401-402):</b>	<b>2,665,414</b>	<b>0</b>	<b>2,665,414</b>	
<b>Depreciation Expense (403):</b>				
Derived	538,728		538,728	3
<b>Total (Acct. 403):</b>	<b>538,728</b>	<b>0</b>	<b>538,728</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	723,128		723,128	5
<b>Total (Acct. 408):</b>	<b>723,128</b>	<b>0</b>	<b>723,128</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>746,261</b>	<b>0</b>	<b>746,261</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>			
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUI	56,019	0	56,019 11
<b>Total (Acct. 419):</b>	<b>56,019</b>	<b>0</b>	<b>56,019</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	511,639	511,639 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>511,639</b>	<b>511,639</b>
<b>TOTAL OTHER INCOME:</b>	<b>56,019</b>	<b>511,639</b>	<b>567,658</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(25,129)	[REDACTED]	(25,129) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(25,129)</b>	<b>0</b>	<b>(25,129)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	47,695	47,695 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>47,695</b>	<b>47,695</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(25,129)</b>	<b>47,695</b>	<b>22,566</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	108,368	[REDACTED]	108,368 18
<b>Total (Acct. 427):</b>	<b>108,368</b>	<b>0</b>	<b>108,368</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT & EXP ON BOND IS	901	[REDACTED]	901 19
<b>Total (Acct. 428):</b>	<b>901</b>	<b>0</b>	<b>901</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>109,269</b>	<b>0</b>	<b>109,269</b>
<b>NET INCOME:</b>	<b>718,140</b>	<b>463,944</b>	<b>1,182,084</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	21,872,232	22,009	21,894,241 24
<b>Total (Acct. 216):</b>	<b>21,872,232</b>	<b>22,009</b>	<b>21,894,241</b>
<b>Balance Transferred from Income (433):</b>			
Derived	718,140	463,944	1,182,084 25
<b>Total (Acct. 433):</b>	<b>718,140</b>	<b>463,944</b>	<b>1,182,084</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>22,590,372</b>	<b>485,953</b>	<b>23,076,325</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 and 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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	4,673,531	0	0	0	4,673,531	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,043				1,043	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,672,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,672,488</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	1,240,163	7,608	1,247,771	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	120,319	845	121,164	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	8,453	(8,453)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,368,935</b>	<b>0</b>	<b>1,368,935</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	32	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 (101-107)	35,498,839	31,330,100	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,792,913	8,757,584	2
<b>Net Utility Plant</b>	<b>26,705,926</b>	<b>22,572,516</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>26,705,926</b>	<b>22,572,516</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,451,121	1,215,156	8
Special Funds (125-128)	1,354,536	1,259,683	9
<b>Total Other Property and Investments</b>	<b>2,805,657</b>	<b>2,474,839</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	812,888	661,557	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	709,567	588,142	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	218,357	198,432	18
Materials and Supplies (151-163)	145,192	150,422	19
Prepayments (165)	29,249	15,432	20
Interest and Dividends Receivable (171)	12,630	8,844	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>1,928,433</b>	<b>1,623,379</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,222	6,123	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>5,222</b>	<b>6,123</b>	
<b>Total Assets and Other Debits</b>	<b>31,445,238</b>	<b>26,676,857</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	23,076,325	21,894,241	<b>28</b>
<b>Total Proprietary Capital</b>	<b>24,717,026</b>	<b>23,534,942</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,691,326	1,175,000	<b>29</b>
Advances from Municipality (223)	22,846	22,846	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,714,172</b>	<b>1,197,846</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	577,557	132,832	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	444	0	<b>35</b>
Taxes Accrued (236)	645,478	612,262	<b>36</b>
Interest Accrued (237)	30,003	18,090	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)		0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	9,302	5,616	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,262,784</b>	<b>768,800</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)		0	<b>43</b>
Other Deferred Credits (253)	477,465	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>477,465</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)	864,291	802,831	<b>47</b>
Miscellaneous Operating Reserves (265)	409,500	372,445	<b>48</b>
<b>Total Operating Reserves</b>	<b>1,273,791</b>	<b>1,175,276</b>	
<b>Total Liabilities and Other Credits</b>	<b>31,445,238</b>	<b>26,676,864</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	31,330,100	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)	27,287,689	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,788,728	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)	3,422,422				9
<b>Total Utility Plant</b>	<b>35,498,839</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 (111.1)	8,201,603	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	591,310	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>8,792,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>26,705,926</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. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)</b>	8,213,969				<b>8,213,969</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	538,728				<b>538,728</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	51,725				<b>51,725</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Vehicle and Equipment Expense	32,095				<b>32,095</b>	<b>9</b>
Salvage	9,124				<b>9,124</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>631,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631,672</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	127,414				<b>127,414</b>	<b>18</b>
Cost of removal	3,501				<b>3,501</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10	502,594				<b>502,594</b>	
Cost of Removal and Trade of Vehicl	10,531				<b>10,531</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>644,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>644,040</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>8,201,601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,201,601</b>	<b>26</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)</b>	543,615				<b>543,615</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	47,695				<b>47,695</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	0				<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>47,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,695</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	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
	0				<b>0</b>	
					<b>0</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 (111.1)</b>	<b>591,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>591,310</b>	<b>26</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	145,192	150,422	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>145,192</b>	<b>150,422</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>				
1,205,000 issue 11-15-90	901	181	5,222	1
<b>Total</b>			<u><u>5,222</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,640,701</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	475,000	<b>1</b>
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	550,000	<b>2</b>
2004 WATER UTILITY REVENUE BONDS	03/10/2004	05/01/2023	2.75%	2,666,326	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,691,326</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 3,691,326**

**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>					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
<b>Total for Account 223</b>				<b>22,846</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	612,262	1
<b>Accruals:</b>		
Charged water department expense	707,794	2
Charged electric department expense		3
Charged sewer department expense	35,530	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>743,324</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	612,262	6
Social Security taxes	93,282	7
PSC Remainder Assessment	4,564	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>710,108</b>	
<b>Balance end of year</b>	<b>645,478</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>					
1989 WATER UTILITY REVENUE BONDS \$475,000	6,081	39,395	40,550	4,926	1
1990 WATER UTILITY REVENUE BONDS \$550,000	12,009	44,102	45,225	10,886	2
2004 WATER UTILITY REVENUE BONDS 2,666,326		24,871	10,680	14,191	3
<b>Subtotal</b>	<b>18,090</b>	<b>108,368</b>	<b>96,455</b>	<b>30,003</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	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>18,090</b>	<b>108,368</b>	<b>96,455</b>	<b>30,003</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>		
APPROPRIATED	1,451,121	2
<b>Total (Acct. 124):</b>	<b>1,451,121</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND, SAFE DRINKING WATER LOAN	340,245	3
<b>Total (Acct. 125):</b>	<b>340,245</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND FOR BOND REDEMPTION	150,000	4
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
EMPLOYEE INVESTMENT IN ICMA AND WI DEFERRED COMPENSATION	864,291	5
<b>Total (Acct. 128):</b>	<b>864,291</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	709,567	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>709,567</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</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>Receivables from Municipality (145):</b>		
WATERMAIN ASSESSMENTS, CHARGES ASSOCIATED WITH BILLING SEWER HANDLING	218,357	16
<b>Total (Acct. 145):</b>	<b>218,357</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE AND POSTAGE	29,249	17
<b>Total (Acct. 165):</b>	<b>29,249</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	477,465	24
NONE		25
<b>Total (Acct. 253):</b>	<b>477,465</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)	26,929,235	0	0	0	26,929,235	1
Materials and Supplies	147,807	0	0	0	147,807	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,213,050	0	0	0	8,213,050	4
Customer Advances for Construction					0	5
Regulatory Liability	238,732	0	0	0	238,732	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>18,625,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,625,260</b>	
Net Operating Income	746,261	0	0	0	746,261	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.01%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.01%</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	502,594	0	0	0	502,594	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	25,129				25,129	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>477,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>477,465</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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Receivables from Municipality for Watermain Assessments, and Charges associated with the Utility billing sewer service charges and storm water charges for the City of Sheboygan

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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)	4,587,706	4,101,168	1
<b>Total Sales of Water</b>	<b>4,587,706</b>	<b>4,101,168</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	22,088	18,469	2
Miscellaneous Service Revenues (471)	16,104	11,847	3
Rents from Water Property (472)	13,500	13,500	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	34,133	32,458	6
<b>Total Other Operating Revenues</b>	<b>85,825</b>	<b>76,274</b>	
<b>Total Operating Revenues</b>	<b>4,673,531</b>	<b>4,177,442</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	56,506	726	7
Pumping Expenses (620-633)	589,153	579,350	8
Water Treatment Expenses (640-652)	677,656	661,119	9
Transmission and Distribution Expenses (660-678)	603,436	611,303	10
Customer Accounts Expenses (901-905)	103,849	116,869	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	634,814	658,531	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,665,414</b>	<b>2,627,898</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	538,728	506,641	14
Amortization Expense (404-407)		0	15
Taxes (408)	723,128	681,118	16
<b>Total Other Operating Expenses</b>	<b>1,261,856</b>	<b>1,187,759</b>	
<b>Total Operating Expenses</b>	<b>3,927,270</b>	<b>3,815,657</b>	
<b>NET OPERATING INCOME</b>	<b>746,261</b>	<b>361,785</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	1	28	28	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>28</b>	<b>28</b>	
Metered Sales to General Customers (461)				
Residential	17,050	988,196	1,447,684	4
Commercial	1,599	411,373	438,382	5
Industrial	262	2,340,284	1,641,310	6
<b>Total Metered Sales to General Customers (461)</b>	<b>18,911</b>	<b>3,739,853</b>	<b>3,527,376</b>	
Private Fire Protection Service (462)	209		47,522	7
Public Fire Protection Service (463)	3		462,956	8
Other Sales to Public Authorities (464)	136	65,172	66,403	9
Sales to Irrigation Customers (465)	7	6,000	16,798	10
Sales for Resale (466)	2	903,572	466,623	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>19,269</b>	<b>4,714,625</b>	<b>4,587,706</b>	

**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)	
KOHLER	TAYLOR DR & ERIE AVE	425,118	221,525	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 23	478,454	245,098	2
<b>Total</b>		<b>903,572</b>	<b>466,623</b>	

### 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)	417,087	1
Wholesale fire protection billed	45,389	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>462,956</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	22,088	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>22,088</b>	
<b>Miscellaneous Service Revenues (471):</b>		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIRS, SERVICE REPAIRS	16,104	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>16,104</b>	
<b>Rents from Water Property (472):</b>		
RENTAL INCOME FROM RENTAL OF GEORGIA AVE FOR CELLULAR PHONE TOWER	13,500	8
<b>Total Rents from Water Property (472)</b>	<b>13,500</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	31,542	10
<b>Other (specify):</b>		
METER CHARGES FOR SEWER ONLY AND SEWER DEDUCT METERS	2,591	11
<b>Total Other Water Revenues (474)</b>	<b>34,133</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	390	363	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	390	363	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	55,726	0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>56,506</b>	<b>726</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	16,910	16,553	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)	390	363	16
Fuel or Power Purchased for Pumping (623)	361,922	341,274	17
Pumping Labor and Expenses (624)	135,707	130,278	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	17,375	21,676	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	9,734	8,880	22
Maintenance of Structures and Improvements (631)	26,255	24,186	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	20,860	36,140	25
<b>Total Pumping Expenses</b>	<b>589,153</b>	<b>579,350</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	23,120	21,860	26
Chemicals (641)	123,835	140,498	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	316,358	311,801	<b>28</b>
Miscellaneous Expenses (643)	62,971	61,462	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	67,173	47,492	<b>32</b>
Maintenance of Water Treatment Equipment (652)	84,199	78,006	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>677,656</b>	<b>661,119</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	36,567	34,612	<b>34</b>
Storage Facilities Expenses (661)	16,185	14,215	<b>35</b>
Transmission and Distribution Lines Expenses (662)	53,860	49,376	<b>36</b>
Meter Expenses (663)	47,628	48,508	<b>37</b>
Customer Installations Expenses (664)	34,327	41,402	<b>38</b>
Miscellaneous Expenses (665)	99,316	97,596	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	2,032	1,586	<b>41</b>
Maintenance of Structures and Improvements (671)	36,179	37,178	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	12,509	13,954	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	156,419	187,090	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	1,101	1,970	<b>46</b>
Maintenance of Meters (676)	47,771	43,564	<b>47</b>
Maintenance of Hydrants (677)	59,542	40,252	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>603,436</b>	<b>611,303</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	15,109	18,758	<b>50</b>
Meter Reading Labor (902)	30,334	29,847	<b>51</b>
Customer Records and Collection Expenses (903)	57,363	67,326	<b>52</b>
Uncollectible Accounts (904)	1,043	938	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>103,849</b>	<b>116,869</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	179,905	168,619	56
Office Supplies and Expenses (921)	25,475	26,566	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	18,543	25,756	59
Property Insurance (924)	41,839	23,752	60
Injuries and Damages (925)	42,244	66,069	61
Employee Pensions and Benefits (926)	298,357	322,363	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	23,217	18,652	65
Rents (931)		0	66
Maintenance of General Plant (932)	5,234	6,754	67
<b>Total Administrative and General Expenses</b>	<b>634,814</b>	<b>658,531</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,665,414</b>	<b>2,627,898</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		645,478	612,267	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	20,196	26,536	2
<b>Net property tax equivalent</b>		<b>625,282</b>	<b>585,731</b>	
Social Security		93,282	90,713	3
PSC Remainder Assessment		4,564	4,674	4
Other (specify): PROPERTY TAX			0	5
<b>Total tax expense</b>		<b>723,128</b>	<b>681,118</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.233561				3
County tax rate	mills		7.148640				4
Local tax rate	mills		10.621905				5
School tax rate	mills		13.046554				6
Voc. school tax rate	mills		1.882671				7
Other tax rate - Local	mills		0.428721				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.362052</b>				10
Less: state credit	mills		1.693827				11
<b>Net tax rate</b>	mills		<b>31.668225</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.621905</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.929225</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.428721</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.979851</b>				17
<b>Total Tax Rate</b>	mills		<b>33.362052</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778725</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.668225</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.660826</b>				21
Utility Plant, Jan. 1	\$	<b>31,330,100</b>	31,330,100				22
Materials & Supplies	\$	<b>150,422</b>	150,422				23
<b>Subtotal</b>	\$	<b>31,480,522</b>	<b>31,480,522</b>				24
Less: Plant Outside Limits	\$	<b>913,466</b>	913,466				25
<b>Taxable Assets</b>	\$	<b>30,567,056</b>	<b>30,567,056</b>				26
Assessment Ratio	dec.		0.856288				27
<b>Assessed Value</b>	\$	<b>26,174,203</b>	<b>26,174,203</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.660826</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>645,477</b>	<b>645,477</b>				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>645,478</b>					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	656,259		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>656,259</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	339,642	17,569	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102	3,082	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,612,379	215,216	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
<b>Total Pumping Plant</b>	<b>2,724,034</b>	<b>235,867</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,735,459		22
Water Treatment Equipment (332)	1,953,540	19,221	23
<b>Total Water Treatment Plant</b>	<b>3,702,329</b>	<b>19,221</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			656,259 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>656,259</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2,475 12
Structures and Improvements (321)			357,211 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			118,184 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			1,827,595 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			654,436 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,959,901</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			13,330 21
Structures and Improvements (331)			1,735,459 22
Water Treatment Equipment (332)			1,972,761 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,721,550</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	32,176		24
Structures and Improvements (341)	759,925	638	25
Distribution Reservoirs and Standpipes (342)	994,251		26
Transmission and Distribution Mains (343)	12,834,017	490,782	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,912,819	42,799	30
Hydrants (348)	1,145,086	51,911	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>17,678,274</b>	<b>586,130</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	500,310		34
Office Furniture and Equipment (391)	27,884	5,770	35
Computer Equipment (391.1)	284,836	15,604	36
Transportation Equipment (392)	243,827	43,472	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	182,442	15,832	39
Laboratory Equipment (395)	25,400		40
Power Operated Equipment (396)	277,772	9,990	41
Communication Equipment (397)	50,759		42
SCADA Equipment (397.1)	216,656		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,809,886</b>	<b>90,668</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,570,782</b>	<b>931,886</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>26,570,782</b>	<b>931,886</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)			32,176	24
Structures and Improvements (341)			760,563	25
Distribution Reservoirs and Standpipes (342)			994,251	26
Transmission and Distribution Mains (343)	7,581	(87,126)	13,230,092	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	78,915		1,876,703	30
Hydrants (348)	2,389		1,194,608	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>88,885</b>	<b>(87,126)</b>	<b>18,088,393</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			500,310	34
Office Furniture and Equipment (391)	8,952		24,702	35
Computer Equipment (391.1)	1,459	(439)	298,542	36
Transportation Equipment (392)	26,358		260,941	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	1,760		196,514	39
Laboratory Equipment (395)			25,400	40
Power Operated Equipment (396)			287,762	41
Communication Equipment (397)			50,759	42
SCADA Equipment (397.1)			216,656	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>38,529</b>	<b>(439)</b>	<b>1,861,586</b>	
<b>Total utility plant in service directly assignable</b>	<b>127,414</b>	<b>(87,565)</b>	<b>27,287,689</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>127,414</b>	<b>(87,565)</b>	<b>27,287,689</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	94,222		23
<b>Total Water Treatment Plant</b>	<b>94,222</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)			94,222 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>94,222</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	3,838,238	495,704	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	358,779	1,785	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,197,017</b>	<b>497,489</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>4,291,239</b>	<b>497,489</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,291,239</b>	<b>497,489</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)			4,333,942 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			360,564 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,694,506</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>4,788,728</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,788,728</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	330,412	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>330,412</b>		<b>13,125</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	151,182	2.40%	7,774	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	56,558	3.50%	4,082	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	591,009	3.30%	56,760	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	285,958	3.60%	23,560	15
<b>Total Pumping Plant</b>	<b>1,084,707</b>		<b>92,176</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,094,351	2.50%	43,386	16
Water Treatment Equipment (332)	639,732	3.30%	64,784	17
<b>Total Water Treatment Plant</b>	<b>1,734,083</b>		<b>108,170</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	229,022	2.20%	16,725	18
Distribution Reservoirs and Standpipes (342)	459,815	1.80%	17,897	19
Transmission and Distribution Mains (343)	2,354,624	1.00%	130,321	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	834,698	5.00%	94,738	23
Hydrants (348)	295,799	1.90%	22,227	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					343,537	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>343,537</b>	
321					158,956	8
322					0	9
323					60,640	10
324					0	11
325					647,769	12
326					0	13
327					0	14
328					309,518	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,176,883</b>	
331					1,137,737	16
332				(94,222)	610,294	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(94,222)</b>	<b>1,748,031</b>	
341					245,747	18
342					477,712	19
343	7,581	3,262		(331,601)	2,142,501	20
344					0	21
345					0	22
346	78,915		3,186		853,707	23
348	2,389	239	2,120	(76,771)	240,747	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>4,173,958</b>		<b>281,908</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	166,061	2.20%	10,815	<b>26</b>
Office Furniture and Equipment (391)	22,074	6.00%	1,578	<b>27</b>
Computer Equipment (391.1)	190,923	25.00%	39,759	<b>28</b>
Transportation Equipment (392)	146,510	10.00%	15,530	<b>29</b>
Stores Equipment (393)	0	0.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	133,908	6.00%	11,369	<b>31</b>
Laboratory Equipment (395)	15,994	6.00%	1,524	<b>32</b>
Power Operated Equipment (396)	113,046	6.00%	16,566	<b>33</b>
Communication Equipment (397)	50,759	9.00%		<b>34</b>
SCADA Equipment (397.1)	51,534	9.00%	19,499	<b>35</b>
Miscellaneous Equipment (398)	0	0.00%		<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b>890,809</b>		<b>116,640</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,213,969</b>		<b>612,019</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>8,213,969</b>		<b>612,019</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<b>88,885</b>	<b>3,501</b>	<b>5,306</b>	<b>(408,372)</b>	<b>3,960,414</b>
390					176,876 26
391	8,952				14,700 27
391.1	1,459				229,223 28
392	26,358		3,818		139,500 29
393					0 30
394	1,760				143,517 31
395					17,518 32
396					129,612 33
397					50,759 34
397.1					71,033 35
398					0 36
399					0 37
	<b>38,529</b>	<b>0</b>	<b>3,818</b>	<b>0</b>	<b>972,738</b>
	<b>127,414</b>	<b>3,501</b>	<b>9,124</b>	<b>(502,594)</b>	<b>8,201,603</b>
					0 38
	<b>127,414</b>	<b>3,501</b>	<b>9,124</b>	<b>(502,594)</b>	<b>8,201,603</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	94,222	3.30%		17
<b>Total Water Treatment Plant</b>	<b>94,222</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	367,024	1.00%	40,861	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	0			23
Hydrants (348)	82,369	1.90%	6,834	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332				0	94,222 17
	0	0	0	0	94,222
341					0 18
342					0 19
343				0	407,885 20
344					0 21
345					0 22
346					0 23
348				0	89,203 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<u>449,393</u>		<u>47,695</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>543,615</u>		<u>47,695</u>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<u><u>543,615</u></u>		<u><u>47,695</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	497,088
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	591,310
					0 38
	0	0	0	0	591,310

## 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		397,881		<b>397,881</b>	<b>1</b>
February		395,355		<b>395,355</b>	<b>2</b>
March		410,731		<b>410,731</b>	<b>3</b>
April		411,793		<b>411,793</b>	<b>4</b>
May		406,881		<b>406,881</b>	<b>5</b>
June		441,477		<b>441,477</b>	<b>6</b>
July		469,587		<b>469,587</b>	<b>7</b>
August		494,468		<b>494,468</b>	<b>8</b>
September		484,097		<b>484,097</b>	<b>9</b>
October		437,115		<b>437,115</b>	<b>10</b>
November		383,147		<b>383,147</b>	<b>11</b>
December		367,345		<b>367,345</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>5,099,877</b>	<b>0</b>	<b>5,099,877</b>	
Less: Water sold				4,714,625	<b>13</b>
Volume pumped but not sold				<b>385,252</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>92%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				104,143	<b>16</b>
Volume related to equipment/system malfunction					<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>104,143</b>	<b>19</b>
Volume pumped but unaccounted for				<b>281,109</b>	<b>20</b>
Percent of water lost				<b>6%</b>	<b>21</b>
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				20,251	<b>23</b>
Date of maximum: 6/8/2004					<b>24</b>
Cause of maximum: SUMMER DEMAND					<b>25</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,158	<b>26</b>
Date of minimum: 12/24/2004					<b>27</b>
Total KWH used for pumping for the year				6,248,573	<b>28</b>
If water is purchased: Vendor Name: None					<b>29</b>
Point of Delivery:					<b>30</b>

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### 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>
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NONE

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

### 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	EIGHT EMERGENCY GENERATOR			FIVE	1
Location	72A PARK AVE LOW LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT		2
Purpose	P	S		P	3
Destination	T	D		D	4
Pump Manufacturer	PEERLESS	NOT AVAILABLE		ALLIS CHALMERS	5
Year Installed	1991	1971		1972	6
Type	CENTRIFUGAL	OTHER		CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	2,080		10,000	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	KOHLER		US MOTORS	9 10
Year Installed	1991	1971		2003	11
Type	ELECTRIC	NATURAL GAS		ELECTRIC	12
Horsepower	200	290		700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)		
Identification	FIVE GEORGIA		FOUR	FOUR - ELECT MOTOR	14
Location	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT		72A PARK AVE HIGH LIFT	15
Purpose	B	S		S	16
Destination	D	D		D	17
Pump Manufacturer	PEERLESS	ALLIS CHALMERS		ALLIS CHALMERS	18
Year Installed	2002	1990		1990	19
Type	CENTRIFUGAL	CENTRIFUGAL		CENTRIFUGAL	20
Actual Capacity (gpm)	2,600	10,069		10,069	21
Pump Motor or Standby Engine Mfr	SIEMENS	CATERPILLAR		US ELECTRIC	22 23
Year Installed	2002	1990		2004	24
Type	ELECTRIC	NATURAL GAS		ELECTRIC	25
Horsepower	100	700		700	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	FOUR GEORGIA	NINE	ONE	1
Location	2935 GEORGIA AVE	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	2
Purpose	B	P	P	3
Destination	D	T	D	4
Pump Manufacturer	PEERLESS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2000	1959	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,600	9,000	10,069	8
Pump Motor or Standby Engine Mfr	GM	ALLIS CHALMERS	U S MOTOR	9 10
Year Installed	2000	1959	1990	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	100	150	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ONE EE	ONE GEO	ONE WILGUS	14
Location	4200 COUNTY RD OK	2935 GEORGIA AVE	WILGUS & TAYLOR	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	DEMING	ALLIS CHALMERS	SIEMANS ALLIS	18
Year Installed	1999	1971	1986	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	350	1,040	250	21
Pump Motor or Standby Engine Mfr	CRANE	U S ELECTRIC	SIEMANS ALLIS	22 23
Year Installed	1999	1971	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	30	7	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SEVEN	SIX	TEN	1
Location	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	2A PARK AVE WASH PUMP	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1931	1973	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	8,400	6,500	5,200	8
Pump Motor or Standby Engine Mfr	CUMMINS	LOUIS ALLIS	ALLIS CHALMERS	9 10
Year Installed	1991	1973	1959	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	200	150	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	THREE	THREE GAS	THREE GEORGIA	14
Location	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	15
Purpose	P	S	B	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	DE LAVAL	ALLIS CHALMERS	18
Year Installed	1951	1951	1971	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	6,800	6,800	1,040	21
Pump Motor or Standby Engine Mfr	ELECTRIC MACHINERY	CATERPILLAR	U S ELECTRIC	22 23
Year Installed	1951	1990	1971	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	350	400	30	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	THREE WILGUS	TWO	TWO GEO	1
Location	WILGUS AND TAYLOR	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	SIEMANS ALLIS	WORTHINGTON	ALLIS CHALMERS	5
Year Installed	1986	1937	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	6,380	1,040	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	ELECTRIC MACHINERY	U S ELECTRIC	9 10
Year Installed	1986	1937	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	350	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	TWO WILGUS ELECTRIC	TWO WILGUS GAS		14
Location	WILGUS & TAYLOR	WILGUS & TAYLOR		15
Purpose	B	S		16
Destination	D	D		17
Pump Manufacturer	SIEMANS ALLIS	SIEMANS ALLIS		18
Year Installed	1986	1986		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	450	450		21
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	TELDYNE		22 23
Year Installed	1989	1986		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	20	30		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	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1959	1989	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	132	132	6
Total capacity in gallons (actual)	2,000,000	500,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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	TAYLOR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1933		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons (actual)	4,000,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000		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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.625	92	0	0	0	92	1	
M	D	0.750	214	0	0	0	214	2	
M	D	1.000	682	0	0	0	682	3	
M	D	1.250	683	0	0	0	683	4	
M	D	1.500	679	0	0	0	679	5	
M	D	3.000	187	0	0	0	187	6	
M	D	4.000	30,892	0	0	0	30,892	7	
M	D	6.000	491,685	310	1,117	0	490,878	8	
M	D	8.000	175,605	2,315	604	0	177,316	9	
M	D	10.000	42,670	4	0	0	42,674	10	
M	D	12.000	208,736	4,836	9	0	213,563	11	
M	D	14.000	5,567	0	0	0	5,567	12	
M	D	16.000	61,537	751	21	0	62,267	13	
M	D	18.000	3,247	0	0	0	3,247	14	
A	T	20.000	3,522	0	0	0	3,522	15	
M	D	20.000	10,907	1,469	13	0	12,363	16	
M	D	24.000	3,587	50	0	0	3,637	17	
M	T	24.000	17,904	0	0	0	17,904	18	
M	D	30.000	9,772	0	0	0	9,772	19	
M	T	30.000	7,475	0	0	0	7,475	20	
M	T	36.000	663	0	0	0	663	21	
<b>Total Within Municipality</b>			<b>1,076,306</b>	<b>9,735</b>	<b>1,764</b>	<b>0</b>	<b>1,084,277</b>		
M	D	6.000	210	0	0	0	210	22	
M	D	8.000	6,001	0	0	0	6,001	23	
M	D	12.000	8,300	0	0	0	8,300	24	
M	D	16.000	4,353	0	0	0	4,353	25	
<b>Total Outside of Municipality</b>			<b>18,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,864</b>		
<b>Total Utility</b>			<b>1,095,170</b>	<b>9,735</b>	<b>1,764</b>	<b>0</b>	<b>1,103,141</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)
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NONE

### 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	303	0	10	0	<b>293</b>	29	1
0.750	19,115	25	644	0	<b>18,496</b>	1,457	2
1.000	316	8	15	0	<b>309</b>	28	3
1.500	249	23	0	0	<b>272</b>	83	4
2.000	275	0	20	0	<b>255</b>	89	5
3.000	58	9	14	0	<b>53</b>	14	6
4.000	35	2	5	0	<b>32</b>	15	7
6.000	9	0	0	0	<b>9</b>	7	8
10.000	2	0	0	0	<b>2</b>	2	9
<b>Total:</b>	<b>20,362</b>	<b>67</b>	<b>708</b>	<b>0</b>	<b>19,721</b>	<b>1,724</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	60	17	2	1		213	<b>293</b>	1
0.750	16,919	935	68	14	0	560	<b>18,496</b>	2
1.000	47	184	24	16	0	38	<b>309</b>	3
1.500	9	176	16	27	0	44	<b>272</b>	4
2.000	0	127	41	40	0	47	<b>255</b>	5
3.000	0	20	9	6	0	18	<b>53</b>	6
4.000	0	5	14	2	0	11	<b>32</b>	7
6.000	0	0	6	0	1	2	<b>9</b>	8
10.000	0	0	0	0	2	0	<b>2</b>	9
<b>Total:</b>	<b>17,035</b>	<b>1,464</b>	<b>180</b>	<b>106</b>	<b>3</b>	<b>933</b>	<b>19,721</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	32				32	1
Within Municipality	1,886	41	17		1,910	2
<b>Total Fire Hydrants</b>	<b>1,918</b>	<b>41</b>	<b>17</b>	<b>0</b>	<b>1,942</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:	714
Number of distribution system valves end of year:	3,206
Number of distribution valves operated during year:	434

### WATER OPERATING SECTION FOOTNOTES

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**Other Operating Revenues (Water) (Page W-04)**

Please explain amounts in Account 474 in excess of \$10,000, 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

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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 15%, but not less \$10,000, please explain.

Account 613 - Increase due to icing of intakes in Jan 04 and more extensive cleaning of intakes in 2004.

Account 633 - Decrease - in 2003 there was unexpected pump maintenance which was not experienced in 2004.

Account 651 - Increase due to more time spent maintaining the filter plant building - and increasing security at the building.

Account 673 - Decrease - In 2003 numerous watermain valves were repaired, in 2004 we stated a valve replacement program versus a valve repair program for valves that are failing.

Account 677 - Increase due to more hydrant repairs in 2004.

Account 924 - Increase due to premium increases in 2004.

Account 925 - Decrease due to premium decreases in 2004.

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**Property Tax Equivalent (Water) (Page W-07)**

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other local tax rate is for recreation

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 325 addition of 215,216  
#2 High Lift motor and switch gear 79,538  
#4 High Lift motor and switch gear 134,193  
Suction valve 1,585

If Adjustments for any account are nonzero, please explain.

Account 343 adjustment - 42,700 for water lateral assessments made on Broadway Ave Job - laterals were paid by the Utility in 2003 and the main was added to watermains - laterals are not owned by the Utility in Sheboygan-this amount should not have been booked to assest. 44,355.82 for water laterals on Bluff Ave that were paid by the Utility and closed to watermains in 2003 and should not have been because laterals are not owned by the Utility in the City of Sheboygan.

Account 391.1 adjustment of 439.00 for rebate on printer purchased in 2003.

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**WATER OPERATING SECTION FOOTNOTES**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)**

**If Adjustments for any account are nonzero, please explain.**

Account 332 - Adj to establish pre 2003 depreciation on contributed assest per regulatory docket 05-us-105

Account 343 - Adj to establish pre 2003 depreciation on contributed assest per regulatory docket 05-us-105

Account 348 - Adj to establish pre 2003 depreciation on contributed assest per regulatory docket 05-us-105

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**Water Mains (Page W-21)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

All watermains installed in 2004 were financed with existing water utility funds, which are reimbursed through watermain assessments, watermains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

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**Water Services (Page W-22)**

**General footnotes**

Water services are owned by the property owner in the City of Sheboygan

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

Water services are owned by property owners in the City of Sheboygan

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**Meters (Page W-23)**

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

The Utility has a 10 year meter test program in place. Not more than every 10 years meters of 1" and smaller are removed from setting, replaced with either an already tested meter or new meter. There are a few years where 2500 meters are scheduled to be removed and tested - we are working on leveling this out so all years have approximately the same number of meters removed and tested.

**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 - Utility is working on a plan for testing station meters

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**Hydrants and Distribution System Valves (Page W-24)**

**General footnotes**

The Sheboygan Water Utility has a valve turning program. Due to the amount of new water main installation and an increase in our fire hydrant flushing program we did not have enough man power to reach our 50% goal on valve turning for the year.

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