



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: PADDOCK LAKE MUNICIPAL WATER UTILITY

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Principal Office: 6969 236TH AVE  
PADDOCK LAKE, WI 53168

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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 EMILY UHLENHAKE of  
(Person responsible for accounts)

PADDOCK LAKE MUNICIPAL 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)      03/31/2005  
(Date)

DEPUTY CLERK/TREASURER  
(Title)

## TABLE OF CONTENTS

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

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** PADDOCK LAKE MUNICIPAL WATER UTILITY

**Utility Address:** 6969 236TH AVE  
PADDOCK LAKE, WI 53168

**When was utility organized?** 7/14/1960

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** EMILY UHLENHAKE

**Title:** VILLAGE DEPUTY CLERK/TREASURER

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (262) 843 - 2713

**Fax Number:** (262) 843 - 3409

**E-mail Address:** emily@paddocklake.net

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

**Name:** JOSEPH RIESSELEMANN

**Title:** UTILITY COMMITTEE CHAIRMAN

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (262) 843 - 2713

**Fax Number:** (262) 843 - 3409

**E-mail Address:**

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

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

**Name:** KATHRYN HOPPE, CPA

**Title:** PARTNER

**Office Address:** HOPPE & ORENDORFF, SC

3916 67TH STREET  
KENOSHA, WI 53142

**Telephone:** (262) 657 - 7716

**Fax Number:** (262) 657 - 6191

**E-mail Address:** kathyh@handocpas.com

**Date of most recent audit report:** 6/30/2004

**Period covered by most recent audit:** 1/1/2003-12/31/2003

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ERNIE MOONEY

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (262) 843 - 2797

**Fax Number:** (262) 843 - 3409

**E-mail Address:** mooney@paddocklake.net

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**Name:** MIKE JOHNSON

**Title:** UTILITY OPERATION SUPERVISOR

**Office Address:**

6969 236TH AVENUE  
PADDOCK LAKE, WI 53168

**Telephone:** (414) 843 - 2824

**Fax Number:** (414) 843 - 3409

**E-mail Address:**

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**Name of utility commission/committee:** PADDOCK LAKE BOARD OF TRUSTEES

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

- MR DAVID BUEHN, PRESIDENT
  - MS PATRICIA FISH, TRUSTEE
  - MS KAREN HARRIS, TRUSTEE
  - MR TOM LOIS, TRUSTEE
  - MR JOSEPH RIESELMANN, TRUSTEE
  - MR GERALD SORENSEN, TRUSTEE
  - MR ARTHUR WARSHACK, TRUSTEE
- 

**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)	48,058	59,568	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	35,387	43,930	2
Depreciation Expense (403)	8,652	6,180	3
Amortization Expense (404)	0	0	4
Taxes (408)	697	6,530	5
<b>Total Operating Expenses</b>	<b>44,736</b>	<b>56,640</b>	
<b>Net Operating Income</b>	<b>3,322</b>	<b>2,928</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>3,322</b>	<b>2,928</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	407	383	9
Miscellaneous Nonoperating Income (421)	1,384	0	10
<b>Total Other Income</b>	<b>1,791</b>	<b>383</b>	
<b>Total Income</b>	<b>5,113</b>	<b>3,311</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,523)	0	11
Other Income Deductions (426)	4,280	3,901	12
<b>Total Miscellaneous Income Deductions</b>	<b>757</b>	<b>3,901</b>	
<b>Income Before Interest Charges</b>	<b>4,356</b>	<b>(590)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,198	3,245	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>3,198</b>	<b>3,245</b>	
<b>Net Income</b>	<b>1,158</b>	<b>(3,835)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	145,992	(41,398)	19
Balance Transferred from Income (433)	1,158	(3,835)	20
Miscellaneous Credits to Surplus (434)	5,227	191,225	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>152,377</b>	<b>145,992</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 Miscellaneous Nonoperating Income, Account 421.

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	48,058		48,058	1
<b>Total (Acct. 400):</b>	<b>48,058</b>	<b>0</b>	<b>48,058</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	35,387		35,387	2
<b>Total (Acct. 401):</b>	<b>35,387</b>	<b>0</b>	<b>35,387</b>	
<b>Depreciation Expense (403):</b>				
Derived	8,652		8,652	3
<b>Total (Acct. 403):</b>	<b>8,652</b>	<b>0</b>	<b>8,652</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	697		697	5
<b>Total (Acct. 408):</b>	<b>697</b>	<b>0</b>	<b>697</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>3,322</b>	<b>0</b>	<b>3,322</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>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	407	0	407	10
<b>Total (Acct. 419):</b>	<b>407</b>	<b>0</b>	<b>407</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,380	1,380	11

### 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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
MISC INCOME	4	0	4 12
<b>Total (Acct. 421):</b>	<b>4</b>	<b>1,380</b>	<b>1,384</b>
<b>TOTAL OTHER INCOME:</b>	<b>411</b>	<b>1,380</b>	<b>1,791</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,523)		(3,523) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(3,523)</b>	<b>0</b>	<b>(3,523)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		4,280	4,280 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>4,280</b>	<b>4,280</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,523)</b>	<b>4,280</b>	<b>757</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	3,198		3,198 17
<b>Total (Acct. 427):</b>	<b>3,198</b>	<b>0</b>	<b>3,198</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>3,198</b>	<b>0</b>	<b>3,198</b>
<b>NET INCOME:</b>	<b>4,058</b>	<b>(2,900)</b>	<b>1,158</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(41,332)	187,324	145,992 23
<b>Total (Acct. 216):</b>	<b>(41,332)</b>	<b>187,324</b>	<b>145,992</b>
<b>Balance Transferred from Income (433):</b>			
Derived	4,058	(2,900)	1,158 24
<b>Total (Acct. 433):</b>	<b>4,058</b>	<b>(2,900)</b>	<b>1,158</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
WRITE-OFF 2003 PROPERTY TAX EQUIVALENT PER BOA	5,227	0	5,227 25
<b>Total (Acct. 434):</b>	<b>5,227</b>	<b>0</b>	<b>5,227</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<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 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(32,047)</b>	<b>184,424</b>	<b>152,377</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	48,058	0	0	0	<b>48,058</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>48,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,058</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	406,841	404,682	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	107,480	165,015	2
<b>Net Utility Plant</b>	<b>299,361</b>	<b>239,667</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,526	6,229	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,858	20,216	11
Other Accounts Receivable (143)	625	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,896	4,050	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>31,905</b>	<b>30,495</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>331,266</b>	<b>270,162</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)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	152,377	145,992	<b>23</b>
<b>Total Proprietary Capital</b>	<b>152,377</b>	<b>145,992</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	90,232	95,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>90,232</b>	<b>95,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	130	3,243	<b>28</b>
Payables to Municipality (233)	21,473	20,585	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	5,227	<b>31</b>
Interest Accrued (237)	110	115	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>21,713</b>	<b>29,170</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	66,944	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>66,944</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>331,266</b>	<b>270,162</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	404,682	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 (100.1)	145,150	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	261,691	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>406,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	28,832	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	78,648	0	0	0	12
<b>Total Accumulated Provision</b>	<b>107,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>299,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	90,647				<b>90,647</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	8,652				<b>8,652</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,652</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	70,467				<b>70,467</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>70,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,467</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>28,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,832</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	74,368				<b>74,368</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	4,280				<b>4,280</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>4,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,280</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>78,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,648</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

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

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

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</u></u>

**BONDS (ACCT. 221)**

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

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

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION DEBT TO FINANCE WATER	12/17/2003	12/17/2005	3.15%	90,232	1
<b>Total for Account 224</b>				<b>90,232</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	5,227	1
<b>Accruals:</b>		
Charged water department expense	620	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
WRITE-OFF 2003 PROPERTY TAX EQUIVALENT PER BOARD RESOLUTION DATED 3/10	(5,227)	5
<b>Total Accruals and other credits</b>	<b>(4,607)</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	620	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>620</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
N/P-WATER METERS	115	3,198	3,203	110	3
<b>Subtotal</b>	<b>115</b>	<b>3,198</b>	<b>3,203</b>	<b>110</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>115</b>	<b>3,198</b>	<b>3,203</b>	<b>110</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,858	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>20,858</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
OPERATING RECEIVABLE FROM NON-REGULATED SEWER FUND	625	11
<b>Total (Acct. 143):</b>	<b>625</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER UTILITY BILLS ON TAX ROLL	3,896	12
<b>Total (Acct. 145):</b>	<b>3,896</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>		<b>Balance End of Year (b)</b>
<b>Payables to Municipality (233):</b>		
OPERATING PAYABLE TO GENERAL FUND	20,795	16
OPERATING PAYABLE TO NON-REGULATED SEWER FUND	678	17
<b>Total (Acct. 233):</b>	<b>21,473</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	66,944	18
NONE		19
<b>Total (Acct. 253):</b>	<b>66,944</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 (100.1)	144,070	0	0	0	144,070	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	59,739	0	0	0	59,739	4
Customer Advances for Construction					0	5
Regulatory Liability	33,472	0	0	0	33,472	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>50,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,859</b>	
Net Operating Income	3,322	0	0	0	3,322	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.53%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.53%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

### 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	0.2	1
Electric		2
Gas		3
Sewer		4

**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	70,467	0	0	0	70,467	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,523				3,523	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>66,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,944</b>	

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**FINANCIAL SECTION FOOTNOTES**

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**Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut**

**If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.**

The amount of est. deprec. on contrib. plnt 1/1/03 was correctly reported on the 2003 PSC report schedule F-8 and correctly carried forward in the 1/1/04 beginning balances on both schedule F-7 and F-8. By including the 1/1/03 amount on the other debits line in 2004, it is effectively subtracting it twice from account 110.1 and would cause the balance sheet to go out of balance. Once again, there is no discrepancy in the amount of Est Reg Liab(253):Docket 05-US-105 from 2003 to 2004; the 1/1/03 amount of \$70,467 is included in the beginning balance of account 110.2 on schedule F-8.

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**Balance Sheet End-of-Year Account Balances (Page F-18)**

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

DONE

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	46,974	58,962	1
<b>Total Sales of Water</b>	<b>46,974</b>	<b>58,962</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	929	599	2
Other Water Revenues (474)	155	7	3
<b>Total Other Operating Revenues</b>	<b>1,084</b>	<b>606</b>	
<b>Total Operating Revenues</b>	<b>48,058</b>	<b>59,568</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	16,866	16,546	4
General Operating Expenses (680-690)	18,521	27,384	5
<b>Total Operation and Maintenance Expenses</b>	<b>35,387</b>	<b>43,930</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	8,652	6,180	6
Amortization Expense (404)		0	7
Taxes (408)	697	6,530	8
<b>Total Other Operating Expenses</b>	<b>9,349</b>	<b>12,710</b>	
<b>Total Operating Expenses</b>	<b>44,736</b>	<b>56,640</b>	
<b>NET OPERATING INCOME</b>	<b>3,322</b>	<b>2,928</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	273	18,197	44,517	4
Commercial	2	1,071	2,324	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>275</b>	<b>19,268</b>	<b>46,841</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	1	10	133	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>276</b>	<b>19,278</b>	<b>46,974</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.  
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	929	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>929</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
NONE		8
MISC INCOME	155	9
<b>Total Other Water Revenues (474)</b>	<b>155</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	4,933	13,296	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,812	4,005	3
Chemicals (630)		0	4
Supplies and Expenses (640)	219	1,646	5
Repairs of Water Plant (650)	7,902	(2,401)	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,866</b>	<b>16,546</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,168	12,240	8
Office Supplies and Expenses (681)	2,700	1,466	9
Outside Services Employed (682)	6,403	9,085	10
Insurance Expense (684)	4,788	2,625	11
Employees Pensions and Benefits (686)	1,432	1,703	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	30	265	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>18,521</b>	<b>27,384</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>35,387</b>	<b>43,930</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		0	5,227	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>5,227</b>	
Social Security		620	1,240	3
PSC Remainder Assessment		77	63	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>697</b>	<b>6,530</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			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.247000				3
County tax rate	mills		5.435600				4
Local tax rate	mills		8.124900				5
School tax rate	mills		10.841500				6
Voc. school tax rate	mills		1.738100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.387100</b>				<b>10</b>
Less: state credit	mills		1.419200				11
<b>Net tax rate</b>	mills		<b>24.967900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.124900</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.579600</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.704500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.387100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.784645</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.967900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.590932</b>				<b>21</b>
Utility Plant, Jan. 1	\$	404,682	404,682				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>404,682</b>	<b>404,682</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>404,682</b>	<b>404,682</b>				<b>26</b>
Assessment Ratio	dec.		0.809600				27
<b>Assessed Value</b>	\$	<b>327,631</b>	<b>327,631</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.590932</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>6,419</b>	<b>6,419</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	3,615					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	23,828		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>23,828</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	86	2,384	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	468		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>554</b>	<b>2,384</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			23,828 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>23,828</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			2,470 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			468 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>2,938</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	238		26
Transmission and Distribution Mains (343)	2,861		27
Fire Mains (344)	0		28
Services (345)	1,143		29
Meters (346)	99,310		30
Hydrants (348)	859		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>104,411</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,639		36
Transportation Equipment (373)	9,559		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>14,198</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>142,991</b>	<b>2,384</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>142,991</b>	<b>2,384</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			238 26
Transmission and Distribution Mains (343)			2,861 27
Fire Mains (344)			0 28
Services (345)			1,143 29
Meters (346)		(225)	99,085 30
Hydrants (348)			859 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(225)</b>	<b>104,186</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,639 36
Transportation Equipment (373)			9,559 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>14,198</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>(225)</b>	<b>145,150</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>(225)</b>	<b>145,150</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	5,151		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>5,151</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,268		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	23,100		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>27,368</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			5,151 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>5,151</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,268 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			23,100 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>27,368</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	11,736		26
Transmission and Distribution Mains (343)	141,158		27
Fire Mains (344)	0		28
Services (345)	56,384		29
Meters (346)	0		30
Hydrants (348)	19,894		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>229,172</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>261,691</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>261,691</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			11,736 26
Transmission and Distribution Mains (343)			141,158 27
Fire Mains (344)			0 28
Services (345)			56,384 29
Meters (346)			0 30
Hydrants (348)			19,894 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>229,172</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<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>261,691</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>261,691</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,856	<b>1,856</b>	1
February			1,953	<b>1,953</b>	2
March			1,825	<b>1,825</b>	3
April			1,876	<b>1,876</b>	4
May			2,063	<b>2,063</b>	5
June			2,299	<b>2,299</b>	6
July			2,596	<b>2,596</b>	7
August			4,555	<b>4,555</b>	8
September			2,275	<b>2,275</b>	9
October			1,965	<b>1,965</b>	10
November			1,799	<b>1,799</b>	11
December			1,792	<b>1,792</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>26,854</b>	<b>26,854</b>	
Less: Water sold				19,278	13
Volume pumped but not sold				<b>7,576</b>	14
Volume sold as a percent of volume pumped				<b>72%</b>	15
Volume used for water production, water quality and system maintenance				3,267	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>3,267</b>	19
Volume pumped but unaccounted for				<b>4,309</b>	20
Percent of water lost				<b>16%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				582	24
Date of maximum: 8/8/2004					25
Cause of maximum:					26
Maximum caused by constant pumping through relief valves while the system's pressure tank was sealed, cleaned and chlorinated. This was done for routine maintenance.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				35	27
Date of minimum: 3/19/2004					28
Total KWH used for pumping for the year				41,800	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**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>	
6939 235TH AVE	#1 BG 090	136	12	46,400	Yes	<b>1</b>
6939 235TH AVE	#2 BG 089	141	6	19,600	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	6939 235TH AVENUE	6939 235TH AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BRYON JACKSON	BRYON JACKSON		5
Year Installed	1958	1958		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	360	180		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC		10
Year Installed	1958	1958		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	15		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	3		6
Total capacity in gallons (actual)	10,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,171	0	0	0	4,171	1
M	D	6.000	8,545	0	0	0	8,545	2
P	D	6.000	1,801	0	0	0	1,801	3
M	D	8.000	853	0	0	0	853	4
<b>Total Within Municipality</b>			<b>15,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,370</b>	
<b>Total Utility</b>			<b>15,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,370</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	256	0	0	0	256	0	1
M	1.000	15	0	0	0	15	0	2
M	1.500	5	0	0	0	5	0	3
<b>Total Utility</b>		<b>276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	276	0	0	(3)	273	0	1
1.000	0			1	1		2
1.500	0			2	2	0	3
<b>Total:</b>	<b>276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	273	0	0	0	0	0	273	1
1.000				1			1	2
1.500		2					2	3
<b>Total:</b>	<b>273</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>276</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	13				13	2
<b>Total Fire Hydrants</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	15
Number of distribution system valves end of year:	41
Number of distribution valves operated during year:	41

## WATER OPERATING SECTION FOOTNOTES

### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

WITH THE FULL IMPLEMENTATION OF THE NEW WATER METERS IN SEPTEMBER 2003, UNMETERED SALES WERE ELIMINATED IN 2004.

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

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

NO PUBLIC FIRE PROTECTION SERVICE CHARGES BECAUSE FIRE PROTECTION IS CONTRACTED FROM ANOTHER MUNICIPALITY.

### 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 30%, but not less \$2,000, please explain.

DURING 2003, THE UTILITY HIRED TEMPORARY CONTRACTUAL LABOR IN THE PLANT FOR SEVERAL MONTHS BEFORE FINDING A PERMANENT OPERATOR. THIS LABOR COST MORE THAN THE AMOUNT NORMALLY BUDGETED IN ACCOUNT #600 AND IN 2004 THE COST HAS RETURNED TO NORMAL WITH THE NEW OPERATOR IN PLACE FOR THE ENTIRE YEAR.

DURING 2004 THE MUNICIPALITY HIRED AN ADMINISTRATOR AND IN TURN RE-EVALUATED ADMINISTRATIVE WAGE ALLOCATIONS TO THE UTILITY FOR EMPLOYEES SHARED BY OTHER FUNDS. THE EVALUATION RESULTED IN A DECREASE OF THE WATER UTILITY'S PORTION OF BUDGETED ADMINISTRATIVE SALARIES IN ACCOUNT #680 IN 2004.

ACCOUNT #650 WAS NEGATIVE IN 2003, BECAUSE IT WAS DISCOVERED THAT SOME OF THIS EXPENSE IN 2002 WAS INCORRECTLY PAID BY WATER AND WAS ACTUALLY AN EXPENSE OF THE SEPARATE SEWER UTILITY. THE SEWER REPAID THE WATER IN 2003, CAUSING THIS EXPENSE ACCOUNT TO HAVE A NEGATIVE BALANCE. THE ACTUAL WATER EXPENSES INCURRED IN 2003 WERE \$4,403. NOW IN 2004, ACCOUNT #650 HAS AGAIN INCREASED AS A RESULT OF TWO REPAIRS MADE. FIRST, THE WELL PRESSURE TANK WAS RE-SEALED AT A COST OF \$3,095. THIS IS DONE APPROXIMATELY EVERY FIVE YEARS AND CONSIDERED ROUTINE MAINTENANCE. SECOND, THE STARTER ON THE WELL PUMP MOTOR WAS REPAIRED AT A COST OF \$2,742.

ACCOUNT #682 DECREASED IN 2004 AS A RESULT OF THE COMPLETION OF THE NEW METERS PROJECT IN THE FOURTH QUARTER OF 2003. THE CHANGE TO METERS AND COMPUTERIZATION REQUIRED ADDITIONAL OUTSIDE SERVICE WORK THAN IN YEARS PAST.

ACCOUNT #684 INCREASED IN 2004 BECAUSE LIFE AND DISABILITY INSURANCES WERE ADDED TO THE MUNICIPALITY'S EMPLOYEE BENEFIT PACKAGE.

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

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village Board passed a resolution on March 10, 2003, to forgive the property tax equivalent for future years.

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

If Adjustments for any account are nonzero, please explain.

Adjustment to account #346-Meters is for a vendor payment in the amount of \$225 made in 2003 for completion of the new meters project. This payment was subsequently voided in 2004 as a result of a discount from the vendor.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

ALL UTILITY OWNED SERVICES WERE IN USE AT THE END OF THE YEAR.

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### Meters (Page W-19)

**Explain all reported adjustments.**

The 3 meters in the adjustments column were reported last year, however the sizes reported were incorrect. The 2004 adjustment simply corrects the sizes of the commercial and public authority meters previously reported.

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

The meters were placed in service in September 2003; no requirement to test yet.

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

Since 2004 was the first full year with meters in service, there has not yet been a program implemented, however the Village board is currently deciding on which program would best suit the Village needs and will have it in place by the end of 2005.

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

Yes. The meters were not tested in 2004, however they have only been in service since September 2003. Once again, the Village board will have a program for checking and testing meters in place by the end of 2005.

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