



3015 (02-02-05)

ANNUAL REPORT

OF

Name: KENDALL MUNICIPAL WATER UTILITY

Principal Office: RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638-0216

For the Year Ended: DECEMBER 31, 2004

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KENDALL MUNICIPAL WATER UTILITY

Utility Address: RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638-0216

When was utility organized? 6/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN OLIVER
Title: VILLAGE CLERK-TREASURER

Office Address:
RAILROAD STREET
P.O. BOX 216
KENDALL, WI 54638

Telephone: (608) 463 - 7124

Fax Number: (608) 463 - 7237

E-mail Address:

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

Name: CLIFTON GUNDERSON LLP
Title: CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177 EXT 242

Fax Number: (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

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

Name: RICHARD MARTIN
Title: PUBLIC WORKS CHAIRMAN

Office Address:
438 GLENDALE ROAD
KENDALL, WI 54638

Telephone: (608) 463 - 7300

Fax Number: (608) 463 - 7237

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DALE HANEY

Title: PUBLIC WORKS DIRECTOR

Office Address:

208 THAYER
P.O. BOX 16
KENDALL, WI 54638

Telephone: (608) 463 - 7410

Fax Number: (608) 463 - 7237

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MS WAUNETTE BUNK
- MR CRAIG BUSWELL
- MR PAT DWYER, PRESIDENT
- MR RICHARD MARTIN
- MR MARLIN PRELL
- MR JOE SCHNURR
- MR HARRY THONESON

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	73,855	75,713	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,597	25,345	2
Depreciation Expense (403)	17,672	17,672	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,865	19,529	5
Total Operating Expenses	68,134	62,546	
Net Operating Income	5,721	13,167	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,721	13,167	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,930	3,399	9
Miscellaneous Nonoperating Income (421)	18,429	0	10
Total Other Income	20,359	3,399	
Total Income	26,080	16,566	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,330)	0	11
Other Income Deductions (426)	5,743	5,743	12
Total Miscellaneous Income Deductions	2,413	5,743	
Income Before Interest Charges	23,667	10,823	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,973	16,481	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
Total Interest Charges	11,973	16,481	
Net Income	11,694	(5,658)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	375,366	226,734	19
Balance Transferred from Income (433)	11,694	(5,658)	20
Miscellaneous Credits to Surplus (434)	0	154,290	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
Total Unappropriated Earned Surplus End of Year (216)	387,060	375,366	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	73,855		73,855	1
Total (Acct. 400):	73,855	0	73,855	
Operation and Maintenance Expense (401):				
Derived	29,597		29,597	2
Total (Acct. 401):	29,597	0	29,597	
Depreciation Expense (403):				
Derived	17,672		17,672	3
Total (Acct. 403):	17,672	0	17,672	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	20,865		20,865	5
Total (Acct. 408):	20,865	0	20,865	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	5,721	0	5,721	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	1,930	0	1,930	10
Total (Acct. 419):	1,930	0	1,930	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	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)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
PECFA REIMBURSEMENTS	18,429	0	18,429 12
Total (Acct. 421):	18,429	0	18,429
TOTAL OTHER INCOME:	20,359	0	20,359

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,330)		(3,330) 13
NONE	0	0	0 14
Total (Acct. 425):	(3,330)	0	(3,330)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,743	5,743 15
NONE	0	0	0 16
Total (Acct. 426):	0	5,743	5,743
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,330)	5,743	2,413

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	11,973		11,973 17
Total (Acct. 427):	11,973	0	11,973
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	11,973	0	11,973
NET INCOME:	17,437	(5,743)	11,694
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	226,819	148,547	375,366 23
Total (Acct. 216):	226,819	148,547	375,366
Balance Transferred from Income (433):			
Derived	17,437	(5,743)	11,694 24
Total (Acct. 433):	17,437	(5,743)	11,694
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	244,256	142,804	387,060

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	73,855	0	0	0	73,855	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	73,855	0	0	0	73,855	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	926,597	925,253	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	326,351	369,147	2
Net Utility Plant	600,246	556,106	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	58,921	60,777	5
Other Investments (124)	0	0	6
Special Funds (125)	26,573	24,817	7
Total Other Property and Investments	85,494	85,594	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	79,196	49,605	8
Temporary Cash Investments (132)	89,062	87,521	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,822	7,799	11
Other Accounts Receivable (143)	732	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,169	17,366	14
Materials and Supplies (150)	1,435	1,377	15
Prepayments (165)	0	100	16
Other Current and Accrued Assets (170)	245	245	17
Total Current and Accrued Assets	195,661	164,013	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	881,401	805,713	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	163,946	163,946	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	387,060	375,366	23
Total Proprietary Capital	551,006	539,312	
LONG-TERM DEBT			
Bonds (221)	233,600	236,900	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	233,600	236,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12	260	28
Payables to Municipality (233)	29,554	25,194	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,963	4,047	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	33,529	29,501	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	63,266	0	36
Total Deferred Credits	63,266	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	881,401	805,713	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	925,253	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	705,711	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	220,886	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
Total Utility Plant	926,597	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	248,269	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	78,082	0	0	0	12
Total Accumulated Provision	326,351	0	0	0	
Net Utility Plant	600,246	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	296,808				296,808	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,672				17,672	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	465				465	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	18,137	0	0	0	18,137	16
Debits during year						17
Book cost of plant retired	80				80	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10	66,596				66,596	21
					0	22
					0	23
					0	24
Total debits	66,676	0	0	0	66,676	25
Balance end of year (110.1)	248,269	0	0	0	248,269	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.60%					28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	72,339				72,339	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,743				5,743	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,743	0	0	0	5,743	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	78,082	0	0	0	78,082	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.60%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,435	1,377	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,435	1,377	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	163,946	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>163,946</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)	
WATER SYSTEM MORTGAGE REV BOND	03/08/1994	03/08/2034	5.00%	233,600	1
Total Bonds (Account 221):				233,600	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,672	2
Charged electric department expense		3
Charged sewer department expense	193	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,865	
Taxes paid during year:		
County, state and local taxes	19,928	6
Social Security taxes	852	7
PSC Remainder Assessment	85	8
Other (explain):		
NONE		9
Total payments and other debits	20,865	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM MORTGAGE REVENUE BOND	4,047	11,973	12,057	3,963	1
Subtotal	4,047	11,973	12,057	3,963	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,047	11,973	12,057	3,963	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	35,969	1
ADVACE TO VILLAGE	22,952	2
Total (Acct. 123):	58,921	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION AND SPECIAL REDEMPTION FUNDS	26,573	4
Total (Acct. 125):	26,573	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,822	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	7,822	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
ACCOUNTS RECEIVABLE - OTHER	732	12
Total (Acct. 143):	732	
Receivables from Municipality (145):		
DUE FROM VILLAGE - TAX ROLL AND OTHER MISC ITEMS	4,184	13
DUE FROM SEWER - ALLOCATED EXPENSES AND MISC OTHER	12,985	14
Total (Acct. 145):	17,169	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):		0
Payables to Municipality (233):		
DUE TO VILLAGE - 4TH QTR WAGES, INSURANCE AND MISC OTHER	8,442	18
DUE TO TIF	21,112	19
Total (Acct. 233):		29,554
Other Deferred Credits (253):		
Regulatory Liability	63,266	20
NONE		21
Total (Acct. 253):		63,266

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	705,039	0	0	0	705,039	1
Materials and Supplies	1,406	0	0	0	1,406	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	272,538	0	0	0	272,538	4
Customer Advances for Construction					0	5
Regulatory Liability	31,633	0	0	0	31,633	6
NONE					0	7
Average Net Rate Base	402,274	0	0	0	402,274	
Net Operating Income	5,721	0	0	0	5,721	8
Net Operating Income as a percent of Average Net Rate Base						
	1.42%	N/A	N/A	N/A	1.42%	

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	0.4	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
Add credits during year:						
Establish Regulatory Liability 1/1/04	66,596	0	0	0	66,596	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,330				3,330	4
Other (specify): NONE					0	5
Balance End of Year	63,266	0	0	0	63,266	

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

General footnotes

Village Board
Kendall Municipal Water Utility
Kendall, Wisconsin

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

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

This report is presented in accordance with the requirements of the Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, this report is not designed for those not informed about such differences.

Clifton Gunderson LLP
Tomah, Wisconsin
February 14, 2005

Income Statement Account Details (Page F-02)

General footnotes

A/C 421 - PECFA REIMBURSEMENTS - This miscellaneous income relates to expenses in prior years that were reimbursed by PECFA in 2004.

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.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	73,214	74,992	1
Total Sales of Water	73,214	74,992	
Other Operating Revenues			
Forfeited Discounts (470)	231	206	2
Other Water Revenues (474)	410	515	3
Total Other Operating Revenues	641	721	
Total Operating Revenues	73,855	75,713	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	16,825	13,228	4
General Operating Expenses (680-690)	12,772	12,117	5
Total Operation and Maintenance Expenses	29,597	25,345	
Other Operating Expenses			
Depreciation Expense (403)	17,672	17,672	6
Amortization Expense (404)		0	7
Taxes (408)	20,865	19,529	8
Total Other Operating Expenses	38,537	37,201	
Total Operating Expenses	68,134	62,546	
NET OPERATING INCOME	5,721	13,167	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	10	103	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	10	103	
Metered Sales to General Customers (461)				
Residential	186	8,336	29,391	4
Commercial	34	1,866	5,845	5
Industrial				6
Total Metered Sales to General Customers (461)	220	10,202	35,236	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		35,310	8
Other Sales to Public Authorities (464)	9	245	2,565	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	231	10,457	73,214	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,310	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	35,310	
Forfeited Discounts (470):		
Customer late payment charges	231	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	231	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	410	7
Other (specify): NONE		8
Total Other Water Revenues (474)	410	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	7,022	5,978	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,834	3,575	3
Chemicals (630)	2,752	2,086	4
Supplies and Expenses (640)	982	874	5
Repairs of Water Plant (650)	2,235	715	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	16,825	13,228	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,103	4,405	8
Office Supplies and Expenses (681)	1,295	1,723	9
Outside Services Employed (682)	4,795	3,928	10
Insurance Expense (684)	1,135	1,081	11
Employees Pensions and Benefits (686)	709	760	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	735	220	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	12,772	12,117	
Total Operation and Maintenance Expenses	29,597	25,345	

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		20,121	18,834	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		193	185	2
Net property tax equivalent		19,928	18,649	
Social Security		852	796	3
PSC Remainder Assessment		85	84	4
Other (specify): NONE			0	5
Total tax expense		20,865	19,529	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215015				3
County tax rate	mills		7.265516				4
Local tax rate	mills		8.121945				5
School tax rate	mills		13.944642				6
Voc. school tax rate	mills		2.337248				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.884366				10
Less: state credit	mills		1.385042				11
Net tax rate	mills		30.499324				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.121945				14
Combined School Tax Rate	mills		16.281890				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.403835				17
Total Tax Rate	mills		31.884366				18
Ratio of Local and School Tax to Total	dec.		0.765386				19
Total tax net of state credit	mills		30.499324				20
Net Local and School Tax Rate	mills		23.343744				21
Utility Plant, Jan. 1	\$	925,253	925,253				22
Materials & Supplies	\$	1,377	1,377				23
Subtotal	\$	926,630	926,630				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	926,630	926,630				26
Assessment Ratio	dec.		0.930200				27
Assessed Value	\$	861,951	861,951				28
Net Local & School Rate	mills		23.343744				29
Tax Equiv. Computed for Current Year	\$	20,121	20,121				30
Tax Equivalent per 1994 PSC Report	\$	18,708					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,121					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 \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	120		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)	87,442		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	87,562	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	53,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	11,597		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,370		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	117,751	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,455		23
Total Water Treatment Plant	6,455	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			120	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)			87,442	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	87,562	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			53,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			11,597	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			52,370	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	117,751	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,455	23
Total Water Treatment Plant	0	0	6,455	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,340		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	122,295		26
Transmission and Distribution Mains (343)	214,301		27
Fire Mains (344)	0		28
Services (345)	30,512		29
Meters (346)	17,812	1,424	30
Hydrants (348)	59,099		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	451,359	1,424	
GENERAL PLANT			
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)	41,008		37
Other General Equipment (379)	232		38
Other Tangible Property (390)	0		39
Total General Plant	41,240	0	
Total utility plant in service directly assignable	704,367	1,424	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	704,367	1,424	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			7,340 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			122,295 26
Transmission and Distribution Mains (343)			214,301 27
Fire Mains (344)			0 28
Services (345)			30,512 29
Meters (346)	80		19,156 30
Hydrants (348)			59,099 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	80	0	452,703
GENERAL PLANT			
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)			41,008 37
Other General Equipment (379)			232 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	41,240
Total utility plant in service directly assignable	80	0	705,711
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	80	0	705,711

**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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	129,000		26
Transmission and Distribution Mains (343)	87,036		27
Fire Mains (344)	0		28
Services (345)	4,850		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	220,886	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	220,886	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	220,886	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			129,000 26
Transmission and Distribution Mains (343)			87,036 27
Fire Mains (344)			0 28
Services (345)			4,850 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	220,886
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	220,886
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	220,886

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,292	1,292	1
February			1,645	1,645	2
March			1,280	1,280	3
April			906	906	4
May			940	940	5
June			973	973	6
July			1,003	1,003	7
August			1,074	1,074	8
September			937	937	9
October			906	906	10
November			883	883	11
December			1,017	1,017	12
Total annual pumpage	0	0	12,856	12,856	
Less: Water sold				10,457	13
Volume pumped but not sold				2,399	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				34	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				34	19
Volume pumped but unaccounted for				2,365	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,052	23
Date of maximum: 8/7/2004					24
Cause of maximum:					25
BROKEN WATER PIPE AT THE DEPOT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				175	26
Date of minimum: 4/5/2004					27
Total KWH used for pumping for the year				35,298	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-SOUTH RAILROAD	2	380	6	345,000	Yes	1
WELL-ROAD ST	4	310	10	600,000	Yes	2

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	1994 FAIRBANKS	4		1
Location	WELL #2	WELL #4		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS/MORSE	JOHNSON		5
Year Installed	1994	1985		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	240	350		8
Pump Motor or Standby Engine Mfr	FAIRBANKS/MORSE	BURGES		9 10
Year Installed	1994	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		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 23
Year Installed				24
Type				25
Horsepower				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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons (actual)	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	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)?	Y		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	2.000	160	0	0	0	160	1
M	D	4.000	3,180	0	0	0	3,180	2
M	D	6.000	14,051	0	0	0	14,051	3
M	D	8.000	3,443	0	0	0	3,443	4
M	D	12.000	2,158	0	0	0	2,158	5
Total Within Municipality			22,992	0	0	0	22,992	
Total Utility			22,992	0	0	0	22,992	

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	212	0	0	0	212	2	1
L	0.750	10	0	0	0	10		2
M	1.000	6	0	0	0	6	1	3
L	1.000	1	0	0	0	1		4
M	1.500	5	0	0	0	5	1	5
M	2.000	4	0	0	0	4		6
Total Utility		238	0	0	0	238	4	

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	218	24	2	0	240	9	1
1.000	7	0	0	0	7	0	2
1.500	4	0	0	0	4	0	3
2.000	3	0	0	0	3	0	4
Total:	232	24	2	0	254	9	

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	185	30	0	1	0	24	240	1
1.000	1	4	0	1	0	1	7	2
1.500	0	0	0	3	0	1	4	3
2.000	0	0	0	3	0	0	3	4
Total:	186	34	0	8	0	26	254	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	41				41	2
Total Fire Hydrants	41	0	0	0	41	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	40
Number of distribution system valves end of year:	31
Number of distribution valves operated during year:	31

WATER OPERATING SECTION FOOTNOTES

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.

The current year includes \$2,234 for a water repair at the Depot in Kendall.

Meters (Page W-19)

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

Maintenance men are aware of the testing requirements, they have been replacing meters in lieu of testing them.

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.

The utility tests the meters approximately every 4-5 years. The Utility is now aware of the 2 year requirement and will have them tested as soon as possible.
