



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: KENOSHA WATER UTILITY

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Principal Office: 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

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For the Year Ended: DECEMBER 31, 2004

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** KENOSHA WATER UTILITY

**Utility Address:** 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**When was utility organized?** 1/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.kenoshawater.org

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

**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**E-mail Address:** wcathyb@kenosha.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** STEVE MILLS

**Title:** ASSISTANT GENERAL MANAGER

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4304

**Fax Number:** (262) 653 - 4303

**E-mail Address:** steve.mills@kenoshawater.org

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

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** JULIE BARRIENTOS

**Title:** SENIOR MANAGER

**Office Address:** KPMG

303 EAST WACKER DRIVE  
CHICAGO, IL 60601-5212

**Telephone:** (312) 665 - 1455

**Fax Number:** (312) 665 - 6032

**E-mail Address:** jbarrientos@kpmg.com

**Date of most recent audit report:** 3/26/2004

**Period covered by most recent audit:** 2003

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

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**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**E-mail Address:** wcathyb@kenosha.org

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**Name:** DAVID LEWIS

**Title:** DIRECTOR OF WATER PRODUCTION

**Office Address:**

100 51ST PL.  
KENOSHA, WI 53140

**Telephone:** (262) 653 - 4331

**Fax Number:** (262) 653 - 4362

**E-mail Address:** dave.lewis@kenoshawater.org

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**Name:** EDWARD ST. PETER

**Title:** GENERAL MANAGER

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144-1716

**Telephone:** (262) 653 - 4305

**Fax Number:** (262) 653 - 4303

**E-mail Address:** ed.st.peter@kenoshawater.org

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** KERRY GLOSS

**Title:** DIRECTOR OF OPERATIONS

**Office Address:**

7834 3RD AVENUE  
KENOSHA, WI 53143

**Telephone:** (262) 653 - 4349

**Fax Number:** (262) 653 - 4340

**E-mail Address:** wkerryg@kenosha.org

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**Name:** ROBERT CARLSON

**Title:** DIRECTOR OF ENGINEERING

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4310

**Fax Number:** (262) 653 - 4303

**E-mail Address:** bob.carlson@kenoshawater.org

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**Name:** ROGER FIELD

**Title:** DIRECTOR OF WATER DISTRIB AND SANITARY SEWER COLL

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4306

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**Name of utility commission/committee:** Board of Water Commissioners

**Fax Number:** (262) 653 - 4329

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

- MR CHARLES W. BRADLEY, CHAIRMAN
  - MR EVERETT C. BUTLER
  - MR DONALD K. HOLLAND,
  - MR KENNETH O. POLZIN, JR
  - MR G. JOHN RUFFOLO
  - MR JOHN M. WAMBOLDT
- 

**Is sewer service rendered by the utility?** YES

**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)	9,612,768	9,834,763	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,289,247	4,267,858	2
Depreciation Expense (403)	1,470,984	1,426,856	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,603,020	1,606,583	5
<b>Total Operating Expenses</b>	<b>7,363,251</b>	<b>7,301,297</b>	
<b>Net Operating Income</b>	<b>2,249,517</b>	<b>2,533,466</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,249,517</b>	<b>2,533,466</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	(2,344)	9
Interest and Dividend Income (419)	153,490	147,977	10
Miscellaneous Nonoperating Income (421)	1,061,127	235,923	11
<b>Total Other Income</b>	<b>1,214,617</b>	<b>381,556</b>	
<b>Total Income</b>	<b>3,464,134</b>	<b>2,915,022</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(172,400)	0	12
Other Income Deductions (426)	233,863	307,662	13
<b>Total Miscellaneous Income Deductions</b>	<b>61,463</b>	<b>307,662</b>	
<b>Income Before Interest Charges</b>	<b>3,402,671</b>	<b>2,607,360</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,393,350	1,446,628	14
Amortization of Debt Discount and Expense (428)	59,553	62,814	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	32,584	33,659	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>1,485,487</b>	<b>1,543,101</b>	
<b>Net Income</b>	<b>1,917,184</b>	<b>1,064,259</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,637,907	32,046,248	20
Balance Transferred from Income (433)	1,917,184	1,064,259	21
Miscellaneous Credits to Surplus (434)	429,462	14,533,560	22
Miscellaneous Debits to Surplus--Debit (435)	272,264	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	6,160	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>49,712,289</b>	<b>47,637,907</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	9,612,768		9,612,768	1
<b>Total (Acct. 400):</b>	<b>9,612,768</b>	<b>0</b>	<b>9,612,768</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,289,247		4,289,247	2
<b>Total (Acct. 401-402):</b>	<b>4,289,247</b>	<b>0</b>	<b>4,289,247</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,470,984		1,470,984	3
<b>Total (Acct. 403):</b>	<b>1,470,984</b>	<b>0</b>	<b>1,470,984</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,603,020		1,603,020	5
<b>Total (Acct. 408):</b>	<b>1,603,020</b>	<b>0</b>	<b>1,603,020</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>2,249,517</b>	<b>0</b>	<b>2,249,517</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
MAINS & CONNECTIONS	9,436	0	9,436	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
SPECIAL REDEMPTION	40,004	0	<b>40,004 12</b>
DEPRECIATION	31,195	0	<b>31,195 13</b>
RENEWAL & REPLACEMENT	43,953	0	<b>43,953 14</b>
TAX ACCOUNT	21,813	0	<b>21,813 15</b>
INVESTMENTS	7,089	0	<b>7,089 16</b>
<b>Total (Acct. 419):</b>	<b>153,490</b>	<b>0</b>	<b>153,490</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]		<b>0 17</b>
CONTRIBUTED MAINS	0	745,736	<b>745,736 18</b>
CONTRIBUTED SERVICES	0	229,333	<b>229,333 19</b>
CONTRIBUTED HYDRANTS	0	69,910	<b>69,910 20</b>
MISCELLANEOUS	0	16,148	<b>16,148 21</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,061,127</b>	<b>1,061,127</b>
<b>TOTAL OTHER INCOME:</b>	<b>153,490</b>	<b>1,061,127</b>	<b>1,214,617</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(172,400)	[REDACTED]	<b>(172,400) 22</b>
NONE	0	0	<b>0 23</b>
<b>Total (Acct. 425):</b>	<b>(172,400)</b>	<b>0</b>	<b>(172,400)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	233,863	<b>233,863 24</b>
NONE	0	0	<b>0 25</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>233,863</b>	<b>233,863</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(172,400)</b>	<b>233,863</b>	<b>61,463</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	1,393,350	[REDACTED]	<b>1,393,350 26</b>
<b>Total (Acct. 427):</b>	<b>1,393,350</b>	<b>0</b>	<b>1,393,350</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND REFUNDING AMORTIZATION	12,623	[REDACTED]	<b>12,623 27</b>
BOND DISCOUNT EXPENSE	33,935	[REDACTED]	<b>33,935 28</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND ISSUANCE EXPENSE	12,995		12,995 29
<b>Total (Acct. 428):</b>	<b>59,553</b>	<b>0</b>	<b>59,553</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 30
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	32,584		32,584 31
<b>Total (Acct. 430):</b>	<b>32,584</b>	<b>0</b>	<b>32,584</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 32
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 33
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>1,485,487</b>	<b>0</b>	<b>1,485,487</b>
<b>NET INCOME:</b>	<b>1,089,920</b>	<b>827,264</b>	<b>1,917,184</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	33,326,750	14,311,157	47,637,907 34
<b>Total (Acct. 216):</b>	<b>33,326,750</b>	<b>14,311,157</b>	<b>47,637,907</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,089,920	827,264	1,917,184 35
<b>Total (Acct. 433):</b>	<b>1,089,920</b>	<b>827,264</b>	<b>1,917,184</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
BRISTOL ASSET PURCHASE CONTRIBUTED PLANT.	429,462	0	429,462 36
<b>Total (Acct. 434):</b>	<b>429,462</b>	<b>0</b>	<b>429,462</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
BRISTOL PURCHASE - IMPAIRED ASSETS	0	272,264	272,264 37
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>272,264</b>	<b>272,264</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 38
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>EARNED SURPLUS</b>			
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	<b>0 39</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>34,846,132</b>	<b>14,866,157</b>	<b>49,712,289</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	9,612,768	0	0	0	<b>9,612,768</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<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>9,612,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,612,768</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,666,794	(265,225)	1,401,569	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		80,650	80,650	5
Merchandising and jobbing			0	6
Other nonutility expenses		37,413	37,413	7
Water utility plant accounts		102,980	102,980	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts		40,370	40,370	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts		3,812	3,812	19
<b>Total Payroll</b>	<b>1,666,794</b>	<b>0</b>	<b>1,666,794</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	33.3	1
Electric		2
Gas		3
Sewer	44.5	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	90,932,420	86,467,675	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	17,739,306	19,412,723	2
<b>Net Utility Plant</b>	<b>73,193,114</b>	<b>67,054,952</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>73,193,114</b>	<b>67,054,952</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	18,000	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>18,000</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	135,807	144,092	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>153,807</b>	<b>144,092</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(103,399)	189,980	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	500	12
Temporary Cash Investments (136)	7,441,534	8,324,403	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,000,408	1,051,057	15
Other Accounts Receivable (143)	26,287	22,695	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	380,199	332,271	18
Materials and Supplies (151-163)	366,095	368,925	19
Prepayments (165)	69,163	59,279	20
Interest and Dividends Receivable (171)	621	289	21
Accrued Utility Revenues (173)	1,105,425	1,084,698	22
Miscellaneous Current and Accrued Assets (174)	98,046	18,971	23
<b>Total Current and Accrued Assets</b>	<b>10,385,029</b>	<b>11,453,068</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	420,591	480,144	24
Other Deferred Debits (182-186)	392,452	413,804	25
<b>Total Deferred Debits</b>	<b>813,043</b>	<b>893,948</b>	
<b>Total Assets and Other Debits</b>	<b>84,544,993</b>	<b>79,546,060</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,226,145	1,226,145	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	49,712,289	47,637,907	<b>28</b>
<b>Total Proprietary Capital</b>	<b>50,938,434</b>	<b>48,864,052</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	26,705,000	28,015,000	<b>29</b>
Advances from Municipality (223)	468,798	486,981	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>27,173,798</b>	<b>28,501,981</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	981,214	226,727	<b>33</b>
Payables to Municipality (233)	257,224	106,928	<b>34</b>
Customer Deposits (235)	2,897	2,845	<b>35</b>
Taxes Accrued (236)	1,514,650	1,521,585	<b>36</b>
Interest Accrued (237)	120,104	130,290	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	35		<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,876,124</b>	<b>1,988,375</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	3,556,637	191,652	<b>44</b>
<b>Total Deferred Credits</b>	<b>3,556,637</b>	<b>191,652</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>84,544,993</b>	<b>79,546,060</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	86,467,675	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	70,212,576	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	19,549,460	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	2,371				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,168,013				9
<b>Total Utility Plant</b>	<b>90,932,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	13,765,314	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,971,621	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>17,739,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>73,193,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	15,739,942				<b>15,739,942</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,470,984				<b>1,470,984</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	91,184				<b>91,184</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Functional Expense Accounts	74,470				<b>74,470</b>	<b>9</b>
Salvage	32,466				<b>32,466</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Bristol Acquisition	143,092				<b>143,092</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>1,812,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,812,196</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	323,075				<b>323,075</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10	3,448,006				<b>3,448,006</b>	
Transfer Between Funds	15,743				<b>15,743</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,786,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,786,824</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>13,765,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,765,314</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,670,410				<b>3,670,410</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	233,863				<b>233,863</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Bristol Acquisition	68,632				<b>68,632</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>302,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>302,495</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,284				<b>1,284</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,284</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,971,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,971,621</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
BRISTOL LAND	0	18,000		18,000	2
Old West Filter Plant	0			0	3
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>18,000</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>0</b>	 <b>18,000</b>	 <b>0</b>	 <b>18,000</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	366,095	368,925	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>366,095</b>	<b>368,925</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>				
1998 Bond Refunding Notes discount expense	33,935	428	274,282	1
1998 Bond Refunding Notes issuance expense	12,995	428	105,033	2
Amortization of Loss on Refunding	12,623	428	41,276	3
<b>Total</b>			<b>420,591</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,226,145	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,226,145</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water Revenue Refunding Bonds	05/15/1998	12/01/2018	4.82%	26,705,000	1
<b>Total Bonds (Account 221):</b>				<b>26,705,000</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 26,705,000**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2019	6.67%	468,798	1
<b>Total for Account 223</b>				<b>468,798</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,521,585	1
<b>Accruals:</b>		
Charged water department expense	110,804	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
psc remainder assessment	11,103	5
tax equivalent for 2004	1,514,650	6
<b>Total Accruals and other credits</b>	<b><u>1,636,557</u></b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,521,585	7
Social Security taxes	110,804	8
PSC Remainder Assessment	11,103	9
<b>Other (explain):</b>		
NONE		10
<b>Total payments and other debits</b>	<b><u>1,643,492</u></b>	
<b>Balance end of year</b>	<b><u><u>1,514,650</u></u></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>					
1991 Water Revenue Bonds	0			0	1
1998 Water Revenue Refunding Bonds	121,938	1,393,350	1,403,262	112,026	2
<b>Subtotal</b>	<b>121,938</b>	<b>1,393,350</b>	<b>1,403,262</b>	<b>112,026</b>	
<b>Advances from Municipality (223)</b>					
WRS PAY OFF OF UNFUNDED OBLIGATION	8,352	32,584	32,858	8,078	3
<b>Subtotal</b>	<b>8,352</b>	<b>32,584</b>	<b>32,858</b>	<b>8,078</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>130,290</b>	<b>1,425,934</b>	<b>1,436,120</b>	<b>120,104</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>		
LONG TERM PORTION OF ASSESSMENTS	135,807	2
<b>Total (Acct. 124):</b>	<b>135,807</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,000,408	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,000,408</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
WATER MAIN ASSESSMENT RECEIVABLE	21,357	15

**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.
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Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
CONNECTION ASSESSMENT RECEIVABLE	4,930	16
<b>Total (Acct. 143):</b>	<b>26,287</b>	
<b>Receivables from Municipality (145):</b>		
TAXROLL COLLECTION	330,588	17
CONCRETE REPAIRS	47,537	18
DIGGERS HOTLINE	771	19
MISCELLANEOUS	1,303	20
<b>Total (Acct. 145):</b>	<b>380,199</b>	
<b>Prepayments (165):</b>		
PREPAID VERSAPROBE MAINTENANCE	11,463	21
COMPUTER EQUIPMENT MAINTENANCE	806	22
PREPAID TELEPHONE EXPENSE	1,414	23
PREPAID TIP/IX USER LICENSE	710	24
MEMBRANC FILTER REPLACEMENT	54,770	25
<b>Total (Acct. 165):</b>	<b>69,163</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WRS OBLIGATION	392,452	30
<b>Total (Acct. 186):</b>	<b>392,452</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL PAYABLE	29,025	31
FUEL	2,610	32
GENERAL INSURANCE	57,295	33
HEALTH INSURANCE	167,644	34

**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>Payables to Municipality (233):</b>		
MISCELLANEOUS	650	<b>35</b>
<b>Total (Acct. 233):</b>	<b>257,224</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	3,275,606	<b>36</b>
CONTINGENT LIABILITY SICK LEAVE	208,336	<b>37</b>
WORKERS COMP IBNR (INCURRED, NOT REPORTED - FUTURE CLAIMS)	47,969	<b>38</b>
ADVANCE PAYMENTS - CELL TOWER REVENUE	24,726	<b>39</b>
<b>Total (Acct. 253):</b>	<b>3,556,637</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	69,142,048	0	0	0	<b>69,142,048</b>	<b>1</b>
Materials and Supplies	367,510	0	0	0	<b>367,510</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	14,752,628	(7,871)	0	(7,871)	<b>14,736,886</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	1,637,803	0	0	0	<b>1,637,803</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>53,119,127</b>	<b>7,871</b>	<b>0</b>	<b>7,871</b>	<b>53,134,869</b>	
Net Operating Income	2,249,517	0	0	0	<b>2,249,517</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.23%</b>	<b>0.00%</b>	<b>N/A</b>	<b>0.00%</b>	<b>4.23%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	3,448,006	0	0	0	3,448,006	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	172,400				172,400	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>3,275,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,275,606</b>	

## FINANCIAL SECTION FOOTNOTES

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Miscellaneous Deferred Debit (Account 186) - WRS Obligation

The Water Utility's proportionate share of the pay off made by the City of the Employee Trust Fund unfunded obligation has been recorded by a debit to account 186, Miscellaneous Deferred Debits and a credit to account 223, Advances from Municipality. This was as directed by Bruce Manthey of the PSC in his 1/27/2000 letter, file DWCCA-2820-BJM. After initial discussions with PSC staff an amortization method based on anticipated payroll expense increases will be proposed to PSC for approval. The method amortizes the \$535,467 deferred debit, account 223, over a period of 20 years assuming a 2.5% increase in payroll costs per year. The schedule is shown below including the Water Utility's share of the Act 21 credit:

**WRS Unfunded Obligation Amortization**

Assumes 2.5% annual wage increase

Year		
2000	1.0000	\$ 20,962.05
2001	1.0250	19,962.05
2002	1.0506	20,323.00
2003	1.0769	20,831.07
2004	1.1038	21,351.85
2005	1.1314	21,885.64
2006	1.1597	22,432.79
2007	1.1887	22,993.60
2008	1.2184	23,568.44
2009	1.2489	24,157.66
2010	1.2801	24,761.60
2011	1.3121	25,380.64
2012	1.3449	26,015.15
2013	1.3785	26,665.53
2014	1.4130	27,332.17
2015	1.4483	28,015.47
2016	1.4845	28,715.86
2017	1.5216	29,443.76
2018	1.5597	30,169.60
2019	1.5987	30,923.85
.	-----	-----
.	24.5447	\$495,747.04

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**FINANCIAL SECTION FOOTNOTES**

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

**Acct 143 - Water Main Assessment Receivable**

Current portion of water main and connection assessments due within 12 months is \$21,357.

**Acct 145 - Taxroll Collection**

The amount of delinquent water bills transferred to the tax roll is \$330,588.

**Acct 145 - Concrete Repairs**

KWU included concrete repairs performed on behalf of the City in one of its contracts. The amount is \$47,537; the City had not reimbursed KWU as of 12/31/04.

**Acct 233 - Payroll Payable**

Payroll for the last week of 2004 owed, but not paid or reimbursed to the city was \$29,025 on 12/31/04.

**Acct 233 - General Insurance**

\$57,295 general liability, auto, and umbrella insurance expense for 2004 was owed to the city, but not yet paid at year end.

**Acct 233 - Health Insurance**

Health insurance claims and administrative expenses for November and December of 2004 were owed to the city, but not yet paid as of 12/31/04. The amount was \$167,644.

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**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P****General footnotes****Other Deferred Credits - Account 253**

In 2004, the Utility established a regulatory liability account as directed by the PSC in docket 05-US-105. The regulatory liability account removes the accumulated depreciation on contributed plant from the depreciation reserve for utility financed plant. The initial balance of the account was \$3,448,005.79. This is being amortized over 20 years; the amount is \$172,400.29. The annual entry is a debit to Other Deferred Credits (account 253) and credit to Miscellaneous Amortization (account 425).

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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)	9,350,475	9,623,047	1
<b>Total Sales of Water</b>	<b>9,350,475</b>	<b>9,623,047</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	78,665	70,530	2
Miscellaneous Service Revenues (471)	16,512	13,087	3
Rents from Water Property (472)	58,736	24,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	108,380	104,099	6
<b>Total Other Operating Revenues</b>	<b>262,293</b>	<b>211,716</b>	
<b>Total Operating Revenues</b>	<b>9,612,768</b>	<b>9,834,763</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	19,785	7
Pumping Expenses (620-633)	785,828	792,552	8
Water Treatment Expenses (640-652)	720,788	715,955	9
Transmission and Distribution Expenses (660-678)	1,538,984	1,656,842	10
Customer Accounts Expenses (901-905)	258,445	227,406	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	985,202	855,318	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,289,247</b>	<b>4,267,858</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	1,470,984	1,426,856	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,603,020	1,606,583	16
<b>Total Other Operating Expenses</b>	<b>3,074,004</b>	<b>3,033,439</b>	
<b>Total Operating Expenses</b>	<b>7,363,251</b>	<b>7,301,297</b>	
<b>NET OPERATING INCOME</b>	<b>2,249,517</b>	<b>2,533,466</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	30	7,600	10,585	1
Commercial	40	3,700	5,557	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>70</b>	<b>11,300</b>	<b>16,142</b>	
Metered Sales to General Customers (461)				
Residential	25,599	1,774,364	4,459,463	4
Commercial	3,103	1,033,653	2,080,482	5
Industrial	72	297,809	406,443	6
<b>Total Metered Sales to General Customers (461)</b>	<b>28,774</b>	<b>3,105,826</b>	<b>6,946,388</b>	
Private Fire Protection Service (462)	357		969,224	7
Public Fire Protection Service (463)	4		216,962	8
Other Sales to Public Authorities (464)	172	103,975	118,117	9
Sales to Irrigation Customers (465)	3	1,549	3,020	10
Sales for Resale (466)	22	815,694	1,080,622	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>29,402</b>	<b>4,038,344</b>	<b>9,350,475</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF BRISTOL	7500 125TH AVE.	4,304	7,466	1
TOWN OF BRISTOL	7500 120TH AVE.	10,532	16,175	2
TOWN OF SOMERS	1201 22ND AVENUE	17,875	25,965	3
TOWN OF SOMERS	4042 18TH STREET	238	1,781	4
TOWN OF SOMERS	3000 12TH STREET	44,384	63,035	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	347	1,453	6
TOWN OF SOMERS	6201 50TH STREET	165	782	7
TOWN OF SOMERS	3898 12TH STREET	609	1,821	8
TOWN OF SOMERS	4098 15TH STREET	15,115	22,106	9
TOWN OF SOMERS	1820 12TH AVENUE	62,338	88,621	10
TOWN OF SOMERS	1701 SHERIDAN RD (CLOSED 2003)	0	0	11
VILLAGE OF PLEASANT PRAIRIE	4300 85TH ST (CLOSED 11/10/04)	191,062	243,978	12
VILLAGE OF PLEASANT PRAIRIE	1800 91ST ST (CLOSED 11/10/04)	5,731	8,101	13
VILLAGE OF PLEASANT PRAIRIE	7431 88TH AVE (CLOSED 12/1/04)	0	1,206	14
VILLAGE OF PLEASANT PRAIRIE	11734 75TH ST (CLOSED 12/1/04)	0	807	15
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	96,342	124,065	16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	37,776	49,526	17
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	87,277	112,049	18
VILLAGE OF PLEASANT PRAIRIE	8229 63RD AVE (CLOSED 12/1/04)	2,751	4,309	19
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	160,742	205,549	20
VILLAGE OF PLEASANT PRAIRIE	8101 7TH AVENUE (06/04) #2	40,074	51,729	21
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	6,434	9,157	22
VILLAGE OF PLEASANT PRAIRIE	8101 7TH AVENUE (06/04) #1	31,598	40,941	23
<b>Total</b>		<b>815,694</b>	<b>1,080,622</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	157,945	1
Wholesale fire protection billed	59,017	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>216,962</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	78,665	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>78,665</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT PERMITS	7,092	7
TURN ON CHARGES	1,942	8
BACTI TESTS	4,188	9
METER RESETS	2,850	10
POOL FILLS	440	11
<b>Total Miscellaneous Service Revenues (471)</b>	<b>16,512</b>	
<b>Rents from Water Property (472):</b>		
CELL PHONE ANTENNAS ON WATER TANKS	58,736	12
<b>Total Rents from Water Property (472)</b>	<b>58,736</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	108,380	14
<b>Other (specify):</b> NONE		15
<b>Total Other Water Revenues (474)</b>	<b>108,380</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	19,785	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>19,785</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	35,515	40,120	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	564,074	553,427	17
Pumping Labor and Expenses (624)	93,724	93,678	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	11,601	10,100	20
Rents (627)	5,400	5,400	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	26,934	25,500	23
Maintenance of Power Production Equipment (632)	1,204	3,511	24
Maintenance of Pumping Equipment (633)	47,376	60,816	25
<b>Total Pumping Expenses</b>	<b>785,828</b>	<b>792,552</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	60,654	45,896	26
Chemicals (641)	58,735	56,214	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	224,213	215,530	<b>28</b>
Miscellaneous Expenses (643)	14,413	9,732	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	33,386	81,115	<b>32</b>
Maintenance of Water Treatment Equipment (652)	329,387	307,468	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>720,788</b>	<b>715,955</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	20,386	108,566	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	32,195	52,731	<b>36</b>
Meter Expenses (663)	68,477	55,673	<b>37</b>
Customer Installations Expenses (664)	4,363	8,000	<b>38</b>
Miscellaneous Expenses (665)	348,120	352,595	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	4,182	24,301	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	325,512	128,750	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	473,986	611,527	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	175,369	232,897	<b>46</b>
Maintenance of Meters (676)	54,641	41,965	<b>47</b>
Maintenance of Hydrants (677)	31,753	39,837	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,538,984</b>	<b>1,656,842</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	46,944	48,606	<b>51</b>
Customer Records and Collection Expenses (903)	211,501	178,800	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>258,445</b>	<b>227,406</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	125,413	143,413	<b>56</b>
Office Supplies and Expenses (921)	46,633	39,326	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	111,348	117,571	<b>59</b>
Property Insurance (924)	69,347	49,656	<b>60</b>
Injuries and Damages (925)	82,557	30,746	<b>61</b>
Employee Pensions and Benefits (926)	523,954	453,801	<b>62</b>
Regulatory Commission Expenses (928)	9,597	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	16,353	20,805	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	0	0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>985,202</b>	<b>855,318</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,289,247</b>	<b>4,267,858</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		1,514,650	1,521,585	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		33,537	33,172	2
<b>Net property tax equivalent</b>		<b>1,481,113</b>	<b>1,488,413</b>	
Social Security		110,804	107,088	3
PSC Remainder Assessment		11,103	11,082	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>1,603,020</u></b>	<b><u>1,606,583</u></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		0.201130				3
County tax rate	mills		4.425400				4
Local tax rate	mills		7.910640				5
School tax rate	mills		9.110830				6
Voc. school tax rate	mills		1.415070				7
Other tax rate - Local	mills		1.188480				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.251550</b>				<b>10</b>
Less: state credit	mills		1.102060				11
<b>Net tax rate</b>	mills		<b>23.149490</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.910640</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.525900</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.188480</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.625020</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.251550</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.809227</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.149490</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.733203</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>86,467,675</b>	86,467,675				22
Materials & Supplies	\$	<b>368,925</b>	368,925				23
<b>Subtotal</b>	\$	<b>86,836,600</b>	<b>86,836,600</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>5,524,377</b>	5,524,377				25
<b>Taxable Assets</b>	\$	<b>81,312,223</b>	<b>81,312,223</b>				<b>26</b>
Assessment Ratio	dec.		0.994362				27
<b>Assessed Value</b>	\$	<b>80,853,785</b>	<b>80,853,785</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.733203</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,514,650</b>	<b>1,514,650</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,514,650</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	1,136,363		5
Collecting and Impounding Reservoirs (312)	268,711		6
Lake, River and Other Intakes (313)	1,525,913		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	453,082		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>3,384,069</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	19,328		12
Structures and Improvements (321)	3,857,465		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	582,590		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,830,665	5,296	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,647		20
<b>Total Pumping Plant</b>	<b>8,298,695</b>	<b>5,296</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	27,033		21
Structures and Improvements (331)	8,174,759		22
Water Treatment Equipment (332)	15,009,598	29,237	23
<b>Total Water Treatment Plant</b>	<b>23,211,390</b>	<b>29,237</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)			1,136,363 5
Collecting and Impounding Reservoirs (312)			268,711 6
Lake, River and Other Intakes (313)			1,525,913 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			453,082 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>3,384,069</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			19,328 12
Structures and Improvements (321)			3,857,465 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)		(5,100)	577,490 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			3,835,961 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,647 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(5,100)</b>	<b>8,298,891</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			27,033 21
Structures and Improvements (331)			8,174,759 22
Water Treatment Equipment (332)			15,038,835 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>23,240,627</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	302,897	12,000	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,497,911	347,200	26
Transmission and Distribution Mains (343)	19,064,730	1,687,991	27
Fire Mains (344)	0		28
Services (345)	375,631	547	29
Meters (346)	3,600,722	277,041	30
Hydrants (348)	2,916,779	155,154	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>30,758,670</b>	<b>2,479,933</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	101,156	3,736	35
Computer Equipment (391.1)	379,233	50,979	36
Transportation Equipment (392)	764,590	37,170	37
Stores Equipment (393)	1,746		38
Tools, Shop and Garage Equipment (394)	210,166	4,895	39
Laboratory Equipment (395)	130,661		40
Power Operated Equipment (396)	336,859		41
Communication Equipment (397)	36,024		42
SCADA Equipment (397.1)	453,810	7,369	43
Miscellaneous Equipment (398)	4,451	4,175	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,418,696</b>	<b>108,324</b>	
<b>Total utility plant in service directly assignable</b>	<b>68,071,520</b>	<b>2,622,790</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>68,071,520</b>	<b>2,622,790</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)			314,897 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			4,845,111 26
Transmission and Distribution Mains (343)		(80,834)	20,671,887 27
Fire Mains (344)			0 28
Services (345)		(57,258)	318,920 29
Meters (346)	183,757		3,694,006 30
Hydrants (348)	9,155		3,062,778 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>192,912</b>	<b>(138,092)</b>	<b>32,907,599</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	4,308		100,584 35
Computer Equipment (391.1)	109,304		320,908 36
Transportation Equipment (392)		(15,467)	786,293 37
Stores Equipment (393)			1,746 38
Tools, Shop and Garage Equipment (394)	12,113		202,948 39
Laboratory Equipment (395)			130,661 40
Power Operated Equipment (396)			336,859 41
Communication Equipment (397)	4,438		31,586 42
SCADA Equipment (397.1)			461,179 43
Miscellaneous Equipment (398)			8,626 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>130,163</b>	<b>(15,467)</b>	<b>2,381,390</b>
<b>Total utility plant in service directly assignable</b>	<b>323,075</b>	<b>(158,659)</b>	<b>70,212,576</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>323,075</b>	<b>(158,659)</b>	<b>70,212,576</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	126,929	11,279	26
Transmission and Distribution Mains (343)	13,283,957	1,078,778	27
Fire Mains (344)	0		28
Services (345)	4,570,679	270,140	29
Meters (346)	0		30
Hydrants (348)	0	70,890	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>17,981,565</b>	<b>1,431,087</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,981,565</b>	<b>1,431,087</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>17,981,565</b>	<b>1,431,087</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)			138,208 26
Transmission and Distribution Mains (343)		80,834	14,443,569 27
Fire Mains (344)			0 28
Services (345)	1,284	57,258	4,896,793 29
Meters (346)			0 30
Hydrants (348)			70,890 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,284</b>	<b>138,092</b>	<b>19,549,460</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,284</b>	<b>138,092</b>	<b>19,549,460</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,284</b>	<b>138,092</b>	<b>19,549,460</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	113,635	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	117,442	1.67%	4,487	2
Lake, River and Other Intakes (313)	578,237	1.67%	25,483	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	30,130	1.33%	6,026	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>839,444</b>		<b>58,723</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	240,095	2.00%	77,149	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	67,530	4.00%	23,202	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	500,293	3.33%	127,649	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,364	4.00%	346	15
<b>Total Pumping Plant</b>	<b>811,282</b>		<b>228,346</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,553,243	2.00%	163,495	16
Water Treatment Equipment (332)	3,066,352	3.24%	486,785	17
<b>Total Water Treatment Plant</b>	<b>4,619,595</b>		<b>650,280</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	2.50%		18
Distribution Reservoirs and Standpipes (342)	1,377,767	1.86%	90,119	19
Transmission and Distribution Mains (343)	3,286,498	0.93%	185,347	20
Fire Mains (344)	0			21
Services (345)	1,861,097	2.09%	6,665	22
Meters (346)	754,923	5.00%	182,368	23
Hydrants (348)	697,961	1.59%	47,777	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					136,362	1
312					121,929	2
313					603,720	3
314					0	4
315					0	5
316					36,156	6
317					0	7
	0	0	0	0	898,167	
321					317,244	8
322					0	9
323				(1,822)	88,910	10
324					0	11
325					627,942	12
326					0	13
327					0	14
328					3,710	15
	0	0	0	(1,822)	1,037,806	
331					1,716,738	16
332					3,553,137	17
	0	0	0	0	5,269,875	
341					0	18
342				13,207	1,481,093	19
343				(1,752,835)	1,719,010	20
344					0	21
345				(1,574,941)	292,821	22
346	183,757		15,534		769,068	23
348	9,155		13,282	9,655	759,520	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>7,978,246</b>		<b>512,276</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.86%		26
Office Furniture and Equipment (391)	47,468	5.88%	5,931	27
Computer Equipment (391.1)	182,531	14.29%	38,289	28
Transportation Equipment (392)	547,202	12.86%	41,329	29
Stores Equipment (393)	948	5.88%	103	30
Tools, Shop and Garage Equipment (394)	200,205	5.88%	12,145	31
Laboratory Equipment (395)	53,463	5.88%	7,683	32
Power Operated Equipment (396)	209,843	9.00%	25,325	33
Communication Equipment (397)	10,951	9.09%	3,073	34
SCADA Equipment (397.1)	236,865	10.00%	52,750	35
Miscellaneous Equipment (398)	1,899	5.88%	384	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,491,375</b>		<b>187,012</b>	
<b>Total accum. prov. directly assignable</b>	<b>15,739,942</b>		<b>1,636,637</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>15,739,942</b>		<b>1,636,637</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>192,912</u>	0	28,816	(3,304,914)	<u>5,021,512</u>
390					0 26
391	4,308				49,091 27
391.1	109,304		3,650		115,166 28
392				(13,920)	574,611 29
393					1,051 30
394	12,113				200,237 31
395					61,146 32
396					235,168 33
397	4,438				9,586 34
397.1					289,615 35
398					2,283 36
399					0 37
	<u>130,163</u>	0	3,650	(13,920)	<u>1,537,954</u>
	<u>323,075</u>	0	32,466	(3,320,656)	<u>13,765,314</u>
					0 38
	<u>323,075</u>	0	32,466	(3,320,656)	<u>13,765,314</u>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	92,039	1.86%	2,571
Transmission and Distribution Mains (343)	1,907,304	0.93%	131,187
Fire Mains (344)	0		21
Services (345)	1,671,067	2.09%	99,533
Meters (346)	0		23
Hydrants (348)	0	1.59%	571

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342				3,381	97,991 19
343				64,935	2,103,426 20
344					0 21
345	1,284				1,769,316 22
346					0 23
348				317	888 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>3,670,410</b>		<b>233,862</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>3,670,410</b>		<b>233,862</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>3,670,410</b>		<b>233,862</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	1,284	0	0	68,633	3,971,621
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	1,284	0	0	68,633	3,971,621
					0 38
	1,284	0	0	68,633	3,971,621

## 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		403,344		<b>403,344</b>	1
February		382,297		<b>382,297</b>	2
March		395,964		<b>395,964</b>	3
April		393,124		<b>393,124</b>	4
May		427,044		<b>427,044</b>	5
June		413,586		<b>413,586</b>	6
July		526,266		<b>526,266</b>	7
August		510,776		<b>510,776</b>	8
September		478,398		<b>478,398</b>	9
October		434,361		<b>434,361</b>	10
November		384,965		<b>384,965</b>	11
December		405,964		<b>405,964</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>5,156,089</b>	<b>0</b>	<b>5,156,089</b>	
Less: Water sold				4,038,344	13
Volume pumped but not sold				<b>1,117,745</b>	14
Volume sold as a percent of volume pumped				<b>78%</b>	15
Volume used for water production, water quality and system maintenance				545,079	16
Volume related to equipment/system malfunction				1,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>546,079</b>	19
Volume pumped but unaccounted for				<b>571,666</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, indicate causes: not completed yet					22
If more than 15%, 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.)				20,390	24
Date of maximum: 7/20/2004					25
Cause of maximum: warm weather					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,990	27
Date of minimum: 1/1/2004					28
Total KWH used for pumping for the year				9,038,661	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,200	35	42	1
LAKE MICHIGAN	2	4,150	40	48	2
HARBOR INTAKE	3	0	8	24	3

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	30TH AVENUE, PUMP #1	30TH AVENUE, PUMP #2	30TH AVENUE, PUMP #3	1
Location	2040 30TH AVENUE	2040 30TH AVENUE	2040 30TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1970	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,050	2,100	2,100	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	SIEMENS ALLIS	SIEMENS ALLIS	9 10
Year Installed	1970	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	52ND STREET, PUMP #1	52ND STREET, PUMP #2	58TH STREET, PUMP #1	14
Location	2706 52ND STREET	2706 52ND STREET	4841 58TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS PUMP	GOULDS PUMP	DEMING PUMP	18
Year Installed	1987	1987	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,900	4,900	2,100	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	U.S. ELETRICAL	22 23
Year Installed	1987	1987	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #2	58TH STREET, PUMP #3	58TH STREET, PUMP #4	1
Location	4841 58TH STREET	4841 58TH STREET	4841 58TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CHICAGO PUMP	WEINEMAN	CRANE-DEMING	5
Year Installed	1966	1981	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	2,100	3,500	8
Pump Motor or Standby Engine Mfr	LINCOLN MOTOR	LINCOLN MOTOR	US ELECTRICAL MOTORS	9 10
Year Installed	1966	1981	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	75 ST & 88 AVE, PUMP #3	14
Location	8798 75TH STREET	8798 75TH STREET	8798 75TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	18
Year Installed	1988	1988	1988	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	250	500	1,500	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	1988	1988	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	25	75	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	80TH STREET, PUMP #1	80TH STREET, PUMP #2	80TH STREET, PUMP #3	1
Location	4920 80TH STREET	4920 80TH STREET	4920 80TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	WORTHINGTON	WORTHINGTON	5
Year Installed	1982	1987	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,800	3,500	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	U.S. MOTOR	CENTURY	9 10
Year Installed	1996	1987	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AIRPORT, PUMP #1	AIRPORT, PUMP #2	AIRPORT, PUMP #3	14
Location	5198 88TH AVENUE	5198 88TH AVENUE	5198 88TH AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	18
Year Installed	1988	1988	1988	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	250	500	1,500	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	2001	1988	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	40	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT TWP-712	HIGHLIFT TWP-713	HIGHLIFT TWP-722	1
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,500	5,500	5,500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	400	400	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT TWP-723	HIGHLIFT VFD-711	HIGHLIFT VFD-721	14
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1998	1998	1998	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	5,500	5,500	5,500	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1998	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	400	400	400	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOWLIFT VFD-112	LOWLIFT VFD-113	LOWLIFT VFD-121	1
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN.	RAW WATER PUMP STN.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	7,000	7,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOWLIFT VFD-131	LOWLIFT VFD-132		14
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN.		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER		18
Year Installed	1998	1998		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	6,750	6,750		21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS		22 23
Year Installed	1998	1998		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	100		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	104TH AVENUE	30TH AVENUE	60TH STREET EAST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1958	1969	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	189	98	163	6
Total capacity in gallons (actual)	150,000	4,300,000	3,800,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

## 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	60TH STREET WEST	75TH STREET	80TH STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1934	1978	1962	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	163	224	129	<b>6</b>
Total capacity in gallons (actual)	2,700,000	750,000	4,000,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>10</b>
Filters, type (gravity, pressure, other, none)				<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>12</b>
Is a corrosion control chemical used (yes, no)?				<b>13</b>
Is water fluoridated (yes, no)?				<b>14</b>

## 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	CLEAN WATER RESERVOIR	INDUSTRIAL PARK	WASHWATER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2000	1983	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	224	80	6
Total capacity in gallons (actual)	2,500,000	750,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)		GRAVITY	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		20.0000	21.7000	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		Y	Y	14

### WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	70	0	0	0	70	1	
M	D	1.500	272	0	0	0	272	2	
M	D	2.000	2,517	0	0	0	2,517	3	
P	D	2.000	164	0	0	0	164	4	
M	D	3.000	150	0	0	0	150	5	
M	D	4.000	30,477	0	0	0	30,477	6	
P	D	4.000	10	0	0	0	10	7	
M	D	6.000	740,882	0	0	0	740,882	8	
P	D	6.000	5,863	0	0	0	5,863	9	
M	D	8.000	367,028	15,882	0	0	382,910	10	
P	D	8.000	51,406	0	0	0	51,406	11	
M	D	10.000	13,616	0	0	0	13,616	12	
M	D	12.000	0	533		64,144	64,677	13	
M	T	12.000	212,377	9,632	0	(64,144)	157,865	14	
P	T	12.000	23,448	0	0	0	23,448	15	
M	T	14.000	8,311	0	0	0	8,311	16	
M	T	16.000	171,316	0	0	0	171,316	17	
P	T	16.000	9,093	1,305	0	0	10,398	18	
M	T	18.000	2,576	0	0	0	2,576	19	
M	T	20.000	4,199	4,128	0	0	8,327	20	
A	T	24.000	7,892	0	0	0	7,892	21	
M	T	24.000	58,009	0	0	0	58,009	22	
P	T	24.000	4,636	0	0	0	4,636	23	
M	T	30.000	6,028	2,710	0	120	8,858	24	
M	S	36.000	0	0	0	0	0	25	
M	T	36.000	11,970	0	0	580	12,550	26	
M	T	48.000	0			370	370	27	
<b>Total Within Municipality</b>			<b>1,732,310</b>	<b>34,190</b>	<b>0</b>	<b>1,070</b>	<b>1,767,570</b>		
<b>Total Utility</b>			<b>1,732,310</b>	<b>34,190</b>	<b>0</b>	<b>1,070</b>	<b>1,767,570</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)	
L	0.625	8,990	0	26	0	8,964		1
M	0.750	10,378	0	1	0	10,377		2
L	0.750	119	0	2	0	117		3
L	1.000	161	0	1	0	160		4
M	1.000	6,156	308	1	0	6,463		5
M	1.500	620	6	0	0	626		6
L	1.500	69	0	0	0	69		7
L	2.000	49	10	0	0	59		8
M	2.000	514	0	0	0	514		9
M	3.000	95	0	0	0	95		10
M	4.000	159	2	1	0	160		11
M	6.000	205	5	0	0	210		12
M	8.000	116	2	0	0	118		13
M	10.000	6	0	0	0	6		14
M	12.000	13	0	0	0	13		15
M	16.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>27,651</b>	<b>333</b>	<b>32</b>	<b>0</b>	<b>27,952</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	24,842	1,650	1,774	183	<b>24,901</b>	1,723	1
0.750	2,129	404	101	153	<b>2,585</b>	110	2
1.000	831	91	118	17	<b>821</b>	78	3
1.500	653	36	51	(106)	<b>532</b>	78	4
2.000	563	22	35	42	<b>592</b>	55	5
3.000	88	9	5	3	<b>95</b>	27	6
4.000	60	4	2	(2)	<b>60</b>	18	7
6.000	51	1	4	(2)	<b>46</b>	21	8
8.000	10	0	1	0	<b>9</b>	5	9
10.000	1	0	0	0	<b>1</b>	1	10
<b>Total:</b>	<b>29,228</b>	<b>2,217</b>	<b>2,091</b>	<b>288</b>	<b>29,642</b>	<b>2,116</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	23,714	1,013	3	9	1	161	<b>24,901</b>	1
0.750	1,914	568	7	15	0	81	<b>2,585</b>	2
1.000	183	551	14	15	0	58	<b>821</b>	3
1.500	18	417	14	26	0	57	<b>532</b>	4
2.000	8	472	16	52	1	43	<b>592</b>	5
3.000	0	62	3	23	0	7	<b>95</b>	6
4.000	0	22	7	24	1	6	<b>60</b>	7
6.000	0	12	8	7	8	11	<b>46</b>	8
8.000	0	0	0	1	8	0	<b>9</b>	9
10.000	0	0	1	0	0	0	<b>1</b>	10
<b>Total:</b>	<b>25,837</b>	<b>3,117</b>	<b>73</b>	<b>172</b>	<b>19</b>	<b>424</b>	<b>29,642</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	2,914	89	14		2,989	2
<b>Total Fire Hydrants</b>	<b>2,914</b>	<b>89</b>	<b>14</b>	<b>0</b>	<b>2,989</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 1,521  
 Number of distribution system valves end of year: 5,239  
 Number of distribution valves operated during year: 428

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## WATER OPERATING SECTION FOOTNOTES

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### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

Wholesale customer, Pleasant Prairie had elected some time ago to move to a single supply location, which is 7th Avenue near the northeast village boundary. The supply is set up to be coming through two separate meter pits, each with two compound meters. The meters at 8501 7th Avenue were installed in July of 1997. The meters at 8101 7th Avenue were installed in June of 2004. As a backup supply, Pleasant Prairie decided to keep meters in place at three locations. These are noted on Schedule W-3. These meters continue to be billed for base charges. Also in 2004, four Pleasant Prairie meters were permanently removed from service.

The Town of Somers installed a new master meter at 1820 12th Avenue. This replaced the meter at 1701 Sheridan Road, which was removed 12/30/03. However, a small accrual was made in 2003 for this meter. It was unused in 2004. This resulted in a negative consumption of 166 CCU FT and \$237 negative revenue. Since the template does not allow entry of a negative number, these numbers were netted with the new meter site at 1820 12th Avenue.

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department is calculated at 7.5% of half of the average investment in meters.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

**Acct 613 - Maint. Of Lake Intakes**

This account decreased by 100% or \$19,785. 2003 expenses include \$19,525 paid to an outside contractor for inspection of the intake line. No such expense was incurred in 2004. Inspections are normally done every other year.

**Acct 633 - Maint. Of Pumping Equipment**

This account decreased by 22% or \$13,440. 2003 expenses include \$12,083 paid to outside contractors to rebuild the 58th Street pump. Similar expenses were not incurred in 2004.

**Acct 640 - Water Treatment Operation Supervision & Engineering**

This account increased 32% or \$14,758. This is due to an increase in engineering services allocated to this account for computer server installation at the water production plant.

**Acct 651 - Maint of Structures and Improvements**

This account decreased 59% or \$47,729. This is primarily due to decreases in outside services (\$38,869) and engineering services (\$6,735). 2003 expenses include costs incurred for replacement of a 36" elbow at the water production plant, in addition to painting of stairs, cat walks, and drain tiles. Similar expenses were not incurred in 2004.

**Acct 660 - Transmission and Distribution Operation Supervision & Engineering**

This account decreased 81% or \$88,180 due to a decrease in engineering cost allocations. 2003 expenses included costs associated with data processing projects, cable internet installation, and phone system changes. Similar expenses were not incurred in 2004.

**Acct 662 - Transmission & Distribution Lines Expenses**

This account decreased 39% or \$20,536, primarily due to a reduction in time and material expenses for valve replacements, as compared to the prior year. Salary expenses decreased \$7,459; material expenses decreased \$13,077.

**Acct 663 - Meter Expenses**

This account increased 23% or \$12,804 due to an increase in man hours and corresponding wages and fringe benefits.

**Acct 670 - Transmission & Distribution Maint. Supervision and Engineering**

This account decreased 83% or \$20,119, primarily due to a reduction in wage expenses allocated to this activity.

**Acct 672 - Maint of Dist Reservoirs & Standpipes**

This account increased 153% or \$196,762, primarily due to an increase of \$199,565 in outside services. 2004 expenses include charges of \$278,661 for painting the 80th Street tank, plus an additional \$9,923 for tank inspections. The 80th Street tank has a 4,000,000 gallon capacity. In 2003, the industrial park tank was painted at a cost of \$91,810. The industrial park tank has a capacity of 750,000 gallons.

**Acct 673 - Maint. Of Transmission and Distribution Mains**

This account decreased 22% or \$137,541. In 2004, most street repairs were completed by KWU personnel. As a result, outside service expenses decreased \$222,303 and wages and material expenses increased \$89,155, resulting in a

**WATER OPERATING SECTION FOOTNOTES**

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net reduction of expenses of \$135,148.

**Acct 675 - Maint. Of Services**

This account decreased 25% or \$57,528 due to savings realized by having more street repairs done by KWU personnel, as opposed to outside contractors.

**Acct 676 - Maint. Of Meters**

This account increased 30% or \$12,676 due to an 11% increase in man hours and corresponding wages (\$3,422), and a 91% increase in meter repair materials expense (\$9,486). In 2004, KWU purchased a stock of turbine sections and repair/replacement parts for Pleasant Prairie master meters. Similar purchases were not made in 2003.

**Acct 903 - Customer Records & Collections Expense**

This account increased 18% or \$32,701. In 2004, KWU remodeled the customer service office area. (Security enhancement was a major focus of this project.) As a result, there was an increase in depreciation expense, as well as a small increase in wages and overtime expense.

**Acct 924 - Property Insurance**

This account increased 40% or \$19,691 due to increases in building and equipment insurance expense (\$15,823) and umbrella liability insurance (\$3,119).

**Acct 925 - Injuries and Damages**

This account increased 169% or \$51,811 due to increases in worker's compensation IBNR expense (\$47,462) and general liability insurance (\$4,349).

**Acct 926 - Employee Pensions and Benefits**

This account increased 16% or \$70,153 due to increases in employee health insurance costs (\$54,840) and Wisconsin retirement system expense (\$9,664). Sick leave payouts also increased \$6,111; this occurred because payouts were made to employees who retired during the year.

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

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

Other tax rate - Local represents library and museum tax.

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

**General footnotes**

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

If applicable, provide construction authorization.

**Acct 342 - Reservoirs and Standpipes**

Elevated tower acquired from the Town of Bristol - \$347,200

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## WATER OPERATING SECTION FOOTNOTES

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Acct 391.1 - Computer Equipment  
Intergraph Hardware - \$29,935  
Versatarm Meter Reading System - \$25,610  
Terian 400 MHZ Server - \$24,726  
Printers - \$15,813  
Toshiba lap top computer - \$3,368  
Software - \$5,179  
Miscellaneous - \$4,673

If Adjustments for any account are nonzero, please explain.

Acct 323 - Other Power Production Equipment  
Switch gear transferred to sewer fund - \$5,100

Acct 343 - Transmission and Distribution Mains  
Prior period correction, moved to Financed by Contributions - \$80,834

Acct 345 - Services  
Prior period correction, moved to Financed by Contributions - \$57,258

Acct 392 - Transportation Equipment  
GMC 1/2 Ton pickup transferred to sewer fund - \$15,467

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

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

If Adjustments for any account are nonzero, please explain.

Acct 343 - Transmission and Distribution Mains  
Prior period correction, moved from Financed by Utility to Financed by Contributions - \$80,834

Acct 345 - Services  
Prior period correction, moved from Financed by Utility to Financed by contributions - \$57,258

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## WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Acct 323 - Other Power Production Equipment  
Assets transferred between funds - (\$1,822)

Acct 342 - Distribution Reservoirs and Standpipes  
12/31/03 depreciation on assets acquired from Bristol - \$102,885  
12/31/03 depreciation transferred to acct 253 (Deferred Regulatory Liability) - (\$89,678)

Acct 343 - Transmission and Distribution Mains  
12/31/03 depreciation on assets acquired from Bristol - \$30,552  
12/31/03 depreciation transferred to acct 253 (Deferred Regulatory Liability) - (\$1,783,387)

Acct 345 - Services  
12/31/03 depreciation transferred to acct 253 (Deferred Regulatory Liability) - (\$1,574,941)

Acct 348 - Hydrants  
12/31/03 depreciation on assets acquired from Bristol - \$9,655

Acct 392 - Transportation Equipment  
Asset transfer between funds - (\$13,920)

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Acct 342 - Distribution Reservoirs and Standpipes  
12/31/03 depreciation on assets acquired from Bristol - \$3,381

Acct 343 - Transmission and Distribution Mains  
12/31/03 depreciation on assets acquired from Bristol - \$64,935

Acct 348 - Hydrants  
12/31/03 depreciation on assets acquired from Bristol - \$317

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**WATER OPERATING SECTION FOOTNOTES**

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

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

Main installed by the Utility or its contractors is financed with Utility earnings. Assessments are levied if applicable. In the assessment process, the customer is given all legal notices regarding the installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. Assessments are payable over 10 years if paid through the tax roll as special assessments. Assessments are deferred on land zoned agricultural. Assessments on land outside the City of Kenosha are recorded as hook up fees that are due upon annexation to the City.

In 2004, assessment collections totalled \$96,246.15. In addition, the Utility accepted the following water mains from developers:

Subdivision	Footage	Size	Developer's Cost
White Caps 11	3686	8"	\$165,870.00
White Caps 12	1467	8"	66,015.00
Regal Apt Homes	1193	8"	41,158.50
Regal Apt Homes	395	12"	16,787.50
Northpointe	3952	8"	213,408.00
Bradford Estates	2725	8"	146,250.75

Total value of main accepted from developers is \$649,489.75.

**Explain all reported Adjustments.**

When KWU filed the 2004 rate case, it was discovered that 1,070 feet of main (from the plant to the 50th Street bridge) had not been reported as an addition on prior year PSC reports. The breakdown by size is as follows: 30" - 120 Ft., 36" - 580 Ft., 48" - 370 Ft. This is all transmission main.

The breakdown of transmission versus distribution main on previous PSC reports was inaccurate. The adjustment to move 64,144 feet of 12-inch main from distribution to transmission main corrects this problem.

## WATER OPERATING SECTION FOOTNOTES

### Water Services (Page W-22)

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

Fees collected for services are governed by Rate Tariff CZ-1. Fees are paid when installation is requested by the customer or after installation of a water main. Billing is done via the assessment system. In 2004, 83 services were added by customer request and through assessments with \$47,683.28 collected. Due to the advent of developers agreements, the Utility processes very few assessments for connections. In the assessment process, the customer is given all legal notices regarding the installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year, unpaid assessments are placed on the tax roll as special assessments for collection.

If a connection is installed by a developer, the connections are added to the Utility's asset records at the installation cost as identified by the developer plus any engineering or inspection costs incurred by KWU. If this is not available, they are added at the Utility's average cost for that size of connection.

The following donated connections were accepted by the Utility in 2004:

Subdivision	Number of Connections	Developer Cost
White Caps 11	72	\$43,200
White Caps 12	48	28,800
Northpointe	68	40,800
Bradford Estates	62	37,800

In addition, the Utility recorded \$31,050 of donated excavation costs associated with connections.

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

No change from last year

### Meters (Page W-23)

#### General footnotes

Large meter testing was not done at the Chrysler plant in 2004 due to scheduling conflicts with their manufacturing schedule. These will be tested in the summer of 2005. In addition, several large wholesale meters in Pleasant Prairie were not tested as their removal occurred in 2004. We anticipate 100% compliance with meter testing guidelines in 2005.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain all reported adjustments.**

During the course of preparing schedules for the 2004 rate case it was determined that the number of meters reported on schedule W-23 of the 2003 PSC report were incorrect. In fact, they were the 2002 year-end balances. In addition, seasonal meters were excluded and a figure for 1 1/2" meters in stock was incorrect. The figures in the adjustment column represent a correction of these items.

In addition, at the end of each year the Utility counts the meters physically in the stock room, meter shop, and meter repair vehicles. This is our in stock inventory. The 50 hydrant meters are not included. The customer accounts on the water file billing system are also counted. The sum of these two is our meter count at year end. We know for certain the purchases for the year, therefore the amount in the adjustments column must be meters retired but not recorded or a miscount of the year end inventory.

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

Two inch residential meters are used for large homes with long setbacks.

**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.

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

**General footnotes**

The Utility plans to exercise 50% of the hydrant and distribution system valves each year. The number of hydrants and valves operated during the year was less than anticipated for several reasons. The number of man hours available for operating valves is inversely related to increased demands for emergencies and time-important repairs such as sanitary sewer, water main, and services.

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