



3014 (02-02-05)

ANNUAL REPORT

OF

Name: KEWASKUM MUNICIPAL WATER UTILITY

Principal Office: 204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

For the Year Ended: DECEMBER 31, 2004

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

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

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

SIGNATURE PAGE

I DANIEL S. SCHMIDT of
(Person responsible for accounts)

KEWASKUM MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2005
(Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KEWASKUM MUNICIPAL WATER UTILITY

Utility Address: 204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

When was utility organized? 10/31/1929

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DANIEL S SCHMIDT
Title: ADMINISTRATOR/CLERK/TREASURER

Office Address:
204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

E-mail Address:

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

Name: JOHN KNEPEL
Title: PARTNER
Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53217

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

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

Name: ANDY PESCH
Title: CHAIRPERSON

Office Address:
204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53217

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 2/23/2005

Period covered by most recent audit: JANUARY 1, 2004 - DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MATHEW HEISER

Title: VILLAGE PRESIDENT

Office Address:

204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

E-mail Address:

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

ANDY PESCH, CHAIRPERSON
HARRY ROECKER, MEMBER
KEVIN SCHEUNEMANN, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	422,690	467,474	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	293,531	316,417	2
Depreciation Expense (403)	102,380	89,137	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	68,980	67,252	5
Total Operating Expenses	464,891	472,806	
Net Operating Income	(42,201)	(5,332)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(42,201)	(5,332)	
OTHER INCOME			
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	22,800	9
Interest and Dividend Income (419)	8,447	3,315	10
Miscellaneous Nonoperating Income (421)	212,993	289,687	11
Total Other Income	221,440	315,802	
Total Income	179,239	310,470	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,408)	0	12
Other Income Deductions (426)	24,588	21,718	13
Total Miscellaneous Income Deductions	11,180	21,718	
Income Before Interest Charges	168,059	288,752	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,656	19,308	14
Amortization of Debt Discount and Expense (428)	508	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	10,975	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	31,139	19,308	
Net Income	136,920	269,444	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,808,366	756,438	20
Balance Transferred from Income (433)	136,920	269,444	21
Miscellaneous Credits to Surplus (434)	0	782,484	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,945,286	1,808,366	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	422,690		422,690	1
Total (Acct. 400):	422,690	0	422,690	
Operation and Maintenance Expense (401-402):				
Derived	293,531		293,531	2
Total (Acct. 401-402):	293,531	0	293,531	
Depreciation Expense (403):				
Derived	102,380		102,380	3
Total (Acct. 403):	102,380	0	102,380	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	68,980		68,980	5
Total (Acct. 408):	68,980	0	68,980	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(42,201)	0	(42,201)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	7,477	0	7,477	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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	970	0	970 12
Total (Acct. 419):	8,447	0	8,447
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		188,771	188,771 13
CELLPHONE LEASE PAYMENTS FOR RENTAL OF WATEF	22,800	0	22,800 14
OTHER REVENUE	1,422	0	1,422 15
Total (Acct. 421):	24,222	188,771	212,993
TOTAL OTHER INCOME:	32,669	188,771	221,440

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,408)		(13,408) 16
NONE	0	0	0 17
Total (Acct. 425):	(13,408)	0	(13,408)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		24,588	24,588 18
NONE	0	0	0 19
Total (Acct. 426):	0	24,588	24,588
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,408)	24,588	11,180

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	19,656		19,656 20
Total (Acct. 427):	19,656	0	19,656
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	508		508 21
Total (Acct. 428):	508	0	508
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	10,975		10,975 24
Total (Acct. 431):	10,975	0	10,975
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	31,139	0	31,139
NET INCOME:	(27,263)	164,183	136,920
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	758,566	1,049,800	1,808,366 26
Total (Acct. 216):	758,566	1,049,800	1,808,366
Balance Transferred from Income (433):			
Derived	(27,263)	164,183	136,920 27
Total (Acct. 433):	(27,263)	164,183	136,920
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	731,303	1,213,983	1,945,286

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)
Revenues (account 415)					0 1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):					
Cost of merchandise sold					0 2
Payroll					0 3
Materials					0 4
Taxes					0 5
Other (list by major classes):					0 6
Total costs and expenses	0	0	0	0	0
Net income (or loss)	0	0	0	0	0

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	422,690	0	0	0	422,690	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	25				25	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	422,665	0	0	0	422,665	

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	100,009		100,009	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	3,751		3,751	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	103,760	0	103,760	

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	1.3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,068,034	3,933,483	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,076,905	1,244,203	2
Net Utility Plant	3,991,129	2,689,280	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	72,919	0	7
Total Other Property and Investments	72,919	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,120	250,632	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	62,706	72,833	11
Other Accounts Receivable (143)	33,755	21,824	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	13,883	13,523	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	143,464	358,812	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,421	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	53,371	66,714	20
Total Deferred Debits	73,792	66,714	
Total Assets and Other Debits	4,281,304	3,114,806	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	828,987	828,987	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,945,286	1,808,366	23
Total Proprietary Capital	2,774,273	2,637,353	
LONG-TERM DEBT			
Bonds (221)	812,159	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	343,295	378,848	26
Total Long-Term Debt	1,155,454	378,848	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,888	25,182	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	61,057	54,593	31
Interest Accrued (237)	15,872	15,102	32
Other Current and Accrued Liabilities (238)		3,728	33
Total Current and Accrued Liabilities	96,817	98,605	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	254,760	0	36
Total Deferred Credits	254,760	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,281,304	3,114,806	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,933,483	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,550,142	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,517,892	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,068,034	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	762,431	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	314,474	0	0	0	13
Total Accumulated Provision	1,076,905	0	0	0	
Net Utility Plant	3,991,129	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	954,317				954,317	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,380				102,380	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,910				2,910	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	105,290	0	0	0	105,290	16
Debits during year						17
Book cost of plant retired	29,008				29,008	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	268,168				268,168	21
					0	22
					0	23
					0	24
Total debits	297,176	0	0	0	297,176	25
Balance end of year (110.1)	762,431	0	0	0	762,431	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	289,886				289,886	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,588				24,588	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	24,588	0	0	0	24,588	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	314,474	0	0	0	314,474	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,883	13,523	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	13,883	13,523	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2004 REVENUE BONDS	508	428	20,421	1
Total			<u><u>20,421</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	828,987	1
Changes during year (explain):		2
Balance end of year	828,987	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 REVENUE BONDS	07/15/2004	06/01/2023	5.00%	812,159	1
Total Bonds (Account 221):				812,159	

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)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	04/09/2004	03/15/2009	2.75%	343,295	1
Total for Account 224				343,295	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,593	1
Accruals:		
Charged water department expense	68,980	2
Charged electric department expense		3
Charged sewer department expense	744	4
Other (explain):		
NONE		5
Total Accruals and other credits	69,724	
Taxes paid during year:		
County, state and local taxes	54,593	6
Social Security taxes	8,049	7
PSC Remainder Assessment	618	8
Other (explain):		
NONE		9
Total payments and other debits	63,260	
Balance end of year	61,057	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 REVENUE BONDS	0	10,635	(1,280)	11,915	1
Subtotal	0	10,635	(1,280)	11,915	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	15,102	9,021	20,166	3,957	3
Subtotal	15,102	9,021	20,166	3,957	
Notes Payable (231)					
2004 BAN	0	10,975	10,975	0	4
Subtotal	0	10,975	10,975	0	
Total	15,102	30,631	29,861	15,872	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REVENUE BOND RESERVE FUNDS	72,919	3
Total (Acct. 125):	72,919	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	62,706	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	62,706	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	18,163	11
SPECIAL ASSESSMENTS RECEIVABLE	15,592	12
Total (Acct. 143):	33,755	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
CAPITALIZED WATER TOWER PAINTING AUTHORIZED (2/26/03)	53,371	16
Total (Acct. 183):	53,371	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	254,760	18
NONE		19
Total (Acct. 253):	254,760	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,071,969	0	0	0	3,071,969	1
Materials and Supplies	13,703	0	0	0	13,703	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	858,374	0	0	0	858,374	4
Customer Advances for Construction					0	5
Regulatory Liability	127,380	0	0	0	127,380	6
					0	7
Average Net Rate Base	2,099,918	0	0	0	2,099,918	
Net Operating Income	(42,201)	0	0	0	(42,201)	8
Net Operating Income as a percent of Average Net Rate Base	-2.01%	N/A	N/A	N/A	-2.01%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	268,168	0	0	0	268,168	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	13,408				13,408	4
Other (specify): NONE					0	5
Balance End of Year	254,760	0	0	0	254,760	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

The credit amount of interest paid for the 2004 revenue bonds represents accrued interest received at the time the bonds were issued.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Interest expense of \$10,975 was incurred and paid on short term debt (BANS). The BANS were issued and paid off during the current year.

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Per PSC authorization on 2/26/03, this amount is to be amortized over a seven year period and the balance should be reported in account 183.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Kewaskum
Washington County, Wisconsin

We have compiled the accompanying PSC Report of the Kewaskum Water Utility, an enterprise fund of the Village of Kewaskum, as of December 31, 2004 and 2003 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin
February 23, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	416,449	462,546	1
Total Sales of Water	416,449	462,546	
Other Operating Revenues			
Forfeited Discounts (470)	3,358	2,563	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,883	2,365	6
Total Other Operating Revenues	6,241	4,928	
Total Operating Revenues	422,690	467,474	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,705	5,678	7
Pumping Expenses (620-625)	53,527	57,541	8
Water Treatment Expenses (630-635)	6,648	4,120	9
Transmission and Distribution Expenses (640-655)	107,539	124,573	10
Customer Accounts Expenses (901-904)	22,555	21,999	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	96,557	102,506	13
Total Operation and Maintenance Expenses	293,531	316,417	
Other Operating Expenses			
Depreciation Expense (403)	102,380	89,137	14
Amortization Expense (404-407)		0	15
Taxes (408)	68,980	67,252	16
Total Other Operating Expenses	171,360	156,389	
Total Operating Expenses	464,891	472,806	
NET OPERATING INCOME	(42,201)	(5,332)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	8	1,436	2,888	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	1,436	2,888	
Metered Sales to General Customers (461)				
Residential	1,099	54,347	186,699	4
Commercial	111	19,864	44,607	5
Industrial	8	17,222	23,458	6
Total Metered Sales to General Customers (461)	1,218	91,433	254,764	
Private Fire Protection Service (462)	1		1,200	7
Public Fire Protection Service (463)	1		148,653	8
Other Sales to Public Authorities (464)	17	3,450	8,944	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,245	96,319	416,449	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	148,653	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	148,653	
Forfeited Discounts (470):		
Customer late payment charges	3,358	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,358	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,883	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,883	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	3,524	2,338	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	3,181	3,340	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	6,705	5,678	
PUMPING EXPENSES			
Operation Labor (620)	16,616	19,682	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,125	33,011	7
Operation Supplies and Expenses (623)	5,548	3,401	8
Maintenance of Pumping Plant (625)	1,238	1,447	9
Total Pumping Expenses	53,527	57,541	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,756	1,545	10
Chemicals (631)	1,699	2,107	11
Operation Supplies and Expenses (632)	1,193	468	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	6,648	4,120	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,423	6,795	14
Operation Supplies and Expenses (641)	210	708	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,262	13,343	16
Maintenance of Mains (651)	59,214	85,860	17
Maintenance of Services (652)	18,478	10,404	18
Maintenance of Meters (653)	3,736	4,041	19
Maintenance of Hydrants (654)	5,687	2,767	20
Maintenance of Other Plant (655)	2,529	655	21
Total Transmission and Distribution Expenses	107,539	124,573	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	728	1,716	22
Accounting and Collecting Labor (902)	17,902	17,033	23
Supplies and Expenses (903)	3,900	3,135	24
Uncollectible Accounts (904)	25	115	25
Total Customer Accounts Expenses	22,555	21,999	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,122	25,924	27
Office Supplies and Expenses (921)	3,390	2,260	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,950	6,061	30
Property Insurance (924)	8,654	7,516	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	42,541	49,146	33
Regulatory Commission Expenses (928)	112	412	34
Miscellaneous General Expenses (930)	9,937	9,795	35
Transportation Expenses (933)	851	1,392	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	96,557	102,506	
Total Operation and Maintenance Expenses	293,531	316,417	

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		61,057	54,593	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		744	710	2
Net property tax equivalent		60,313	53,883	
Social Security		8,049	8,211	3
PSC Remainder Assessment		618	455	4
Other (specify): PRIOR YEAR ADJUSTMENT PER PSC CORRESPONDENCE			4,703	5
Total tax expense		68,980	67,252	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209172				3
County tax rate	mills		3.417415				4
Local tax rate	mills		6.595835				5
School tax rate	mills		8.983917				6
Voc. school tax rate	mills		1.541021				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.747360				10
Less: state credit	mills		1.141559				11
Net tax rate	mills		19.605801				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.595835				14
Combined School Tax Rate	mills		10.524938				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.120773				17
Total Tax Rate	mills		20.747360				18
Ratio of Local and School Tax to Total	dec.		0.825202				19
Total tax net of state credit	mills		19.605801				20
Net Local and School Tax Rate	mills		16.178756				21
Utility Plant, Jan. 1	\$	3,933,483	3,933,483				22
Materials & Supplies	\$	13,523	13,523				23
Subtotal	\$	3,947,006	3,947,006				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,947,006	3,947,006				26
Assessment Ratio	dec.		0.956149				27
Assessed Value	\$	3,773,926	3,773,926				28
Net Local & School Rate	mills		16.178756				29
Tax Equiv. Computed for Current Year	\$	61,057	61,057				30
Tax Equivalent per 1994 PSC Report	\$	44,224					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	61,057					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	38,295		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)	234,590		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	272,885	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	857,916		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	29,100		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	136,401		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,160		20
Total Pumping Plant	1,074,577	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,545	2,905	23
Total Water Treatment Plant	29,545	2,905	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			38,295	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)			234,590	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	272,885	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			857,916	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			29,100	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			136,401	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,160	20
Total Pumping Plant	0	0	1,074,577	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			32,450	23
Total Water Treatment Plant	0	0	32,450	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	406,302		26
Transmission and Distribution Mains (343)	484,470	836,428	27
Fire Mains (344)	0		28
Services (345)	67,056	98,178	29
Meters (346)	96,162	23,435	30
Hydrants (348)	49,736	22,739	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,103,726	980,780	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	471		35
Computer Equipment (391.1)	70,851		36
Transportation Equipment (392)	15,176		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)	26,566	1,668	45
Total General Plant	113,064	1,668	
Total utility plant in service directly assignable	2,593,797	985,353	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,593,797	985,353	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			406,302 26
Transmission and Distribution Mains (343)	12,621		1,308,277 27
Fire Mains (344)			0 28
Services (345)	986		164,248 29
Meters (346)	13,783		105,814 30
Hydrants (348)	1,618		70,857 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	29,008	0	2,055,498
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			471 35
Computer Equipment (391.1)			70,851 36
Transportation Equipment (392)			15,176 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)			28,234 45
Total General Plant	0	0	114,732
Total utility plant in service directly assignable	29,008	0	3,550,142
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,008	0	3,550,142

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,016,443	129,456	27
Fire Mains (344)	0		28
Services (345)	199,011	16,250	29
Meters (346)	0		30
Hydrants (348)	124,232	32,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,339,686	178,206	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,339,686	178,206	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,339,686	178,206	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,145,899 27
Fire Mains (344)			0 28
Services (345)			215,261 29
Meters (346)			0 30
Hydrants (348)			156,732 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,517,892
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,517,892
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,517,892

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			12,790	12,790	1
February			11,700	11,700	2
March			9,730	9,730	3
April			9,349	9,349	4
May			9,490	9,490	5
June			11,901	11,901	6
July			10,822	10,822	7
August			10,389	10,389	8
September			10,387	10,387	9
October			9,011	9,011	10
November			7,766	7,766	11
December			7,929	7,929	12
Total annual pumpage	0	0	121,264	121,264	
Less: Water sold				96,319	13
Volume pumped but not sold				24,945	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				1,470	16
Volume related to equipment/system malfunction				2,151	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,621	19
Volume pumped but unaccounted for				21,324	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				995	23
Date of maximum: 6/22/2004					24
Cause of maximum:					25
Mainline Construction, Safe Samples, Cleaning Ground Storage Tanks, Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				131	26
Date of minimum: 12/18/2004					27
Total KWH used for pumping for the year				303,789	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
439 MAIN ST	1	503	16	132,951	Yes	1
1004 FOND DU LAC DR	2	500	12	65,973	Yes	2
1525 REIGLE DR	3	360	12	146,907	Yes	3
1080 BURR OAK CT	4	280	15	100,211	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	1525 REIGLE DR	439 MAIN ST	1004 FOND DU LAC AVE	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1990	1948	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	70	400	280	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	GEN ELECTRIC	9 10
Year Installed	1990	1948	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	46	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	1525 REIGLE DR	1080 BURR OAK CT	439 MAIN ST	15
Purpose	P	P	S	16
Destination	R	D	R	17
Pump Manufacturer	LAYNE-BOWLER	GOULD PUMP	PEERLESS	18
Year Installed	1990	2002	1948	19
Type	VERTICAL TURBINE	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	450	710	400	21
Pump Motor or Standby Engine Mfr	LOUIS ALLEN	CUMMINGS GENERATOR	LINCOLN	22 23
Year Installed	1990	2002	1999	24
Type	ELECTRIC	OTHER	ELECTRIC	25
Horsepower	25	0	40	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	#7			1
Location	1004 FOND DU LAC AVE			2
Purpose	S			3
Destination	R			4
Pump Manufacturer	CUMMINGS			5
Year Installed	1985			6
Type	OTHER			7
Actual Capacity (gpm)	0			8
Pump Motor or Standby Engine Mfr	CUMMINGS			9 10
Year Installed	1985			11
Type	OTHER			12
Horsepower	1			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1948	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	2	3	4	6
Total capacity in gallons (actual)	75,000	75,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2431	0.4750	0.4500	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1985	1928	1985	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	150	151	6
Total capacity in gallons (actual)	100,000	75,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2420	0.0750	0.3000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	760	0	33	0	727	1
P	D	4.000	130	0	0	0	130	2
M	D	6.000	48,855	73	4,800	0	44,128	3
P	D	6.000	6,804	608	0	0	7,412	4
M	D	8.000	17,526	1,276	103	0	18,699	5
P	D	8.000	13,884	3,483	0	0	17,367	6
M	D	10.000	6,197	353	0	0	6,550	7
P	D	10.000	660	3,440	0	0	4,100	8
M	D	12.000	2,746	0	0	0	2,746	9
P	D	12.000	151	2,702	0	0	2,853	10
Total Within Municipality			97,713	11,935	4,936	0	104,712	
Total Utility			97,713	11,935	4,936	0	104,712	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	703	0	0	0	703		1
M	1.000	335	68	41	0	362		2
M	1.250	1	1	0	0	2		3
M	1.500	3	0	0	0	3		4
M	2.000	13	8	8	0	13		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3		8
Total Utility		1,062	77	49	0	1,090	0	

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)	
0.500	62	41	43	(3)	57	43	1
0.625	1,165	162	119	5	1,213	119	2
1.000	31	10	4	2	39	4	3
1.500	20	1	2	1	20	2	4
2.000	21	1	1	(1)	20	1	5
3.000	2	0	0	0	2	1	6
4.000	2	0	0	0	2	1	7
6.000	1	0	0	0	1	1	8
Total:	1,304	215	169	4	1,354	172	

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)	
0.500	41	0	0	0	0	16	57	1
0.625	1,110	68	1	4	0	30	1,213	2
1.000	8	15	1	6	0	9	39	3
1.500	2	17	0	1	0	0	20	4
2.000	0	13	4	3	0	0	20	5
3.000	0	0	1	1	0	0	2	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	0	1	8
Total:	1,161	113	8	17	0	55	1,354	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	184	21	7		198	2
Total Fire Hydrants	184	21	7	0	198	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	165
Number of distribution system valves end of year:	306
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 651 Maintenance of Services - There were 5 service repairs in 2004 versus 2 service repairs in 2003. One repair was very costly amounting to \$4,895.

Account 652 Maintenance of Mains - There was a large, costly main repair in 2003 which did not occur in 2004. Also there were fewer main breaks during the winter months in 2004 than in 2003.

Water Mains (Page W-17)

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

Mains added during 2004 were financed by the utility through the issuance of long-term debt.

Water Services (Page W-18)

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

Services added during 2004 were financed by the utility through the issuance of long-term debt.

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

There are no utility-owned services not in use at year end.

Meters (Page W-19)

Explain all reported adjustments.

Amounts reflect adjustment of meters to actual inventory at year end.

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

The utility replaced the station meter within the last 2 years and will test this meter every 2 years as required.
