



3013 (02-09-04)

ANNUAL REPORT

OF

Name: FOND DU LAC WATER UTILITY

Principal Office: 160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

For the Year Ended: DECEMBER 31, 2003

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOND DU LAC WATER UTILITY

Utility Address: 160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS EILEEN M BAUS

Title: SENIOR ACCOUNTANT

Office Address:

160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone: (920) 929 - 3352

Fax Number: (920) 929 - 3291

E-mail Address: ebaus@ci.fond-du-lac.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR MARTIN S RYAN

Title: CITY COUNCIL PRESIDENT

Office Address:

160 S MACY STREET

P.O. BOX 150

FOND DU LAC, WI 54936-0150

Telephone:

Fax Number: (920) 929 - 3291

E-mail Address: mryan@ci.fond-du-lac.wi.us

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:

Title:

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address:

Date of most recent audit report: 4/16/2003

Period covered by most recent audit: JANUARY 1, 2002 - DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR DALE R PACZKOWSKI

Title: WATER OPERATIONS MANAGER

Office Address:

160 S MACY STREET
P.O. BOX 150
FOND DU LAC, WI 54936-0150

Telephone: (920) 929 - 3261

Fax Number: (920) 929 - 3264

E-mail Address: dpaczkowski@ci.fond-du-lac.wi.us

Name of utility commission/committee: FOND DU LAC CITY COUNCIL

Names of members of utility commission/committee:

MR MARTIN S RYAN, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,280,344	4,835,992	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,068,733	2,391,413	2
Depreciation Expense (403)	620,363	714,880	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	283,254	278,103	5
Total Operating Expenses	3,972,350	3,384,396	
Net Operating Income	1,307,994	1,451,596	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,307,994	1,451,596	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	15,352	(5,331)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	58,195	37,833	10
Miscellaneous Nonoperating Income (421)	863,773	2,500	11
Total Other Income	937,320	35,002	
Total Income	2,245,314	1,486,598	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	125,929	0	13
Total Miscellaneous Income Deductions	125,929	0	
Income Before Interest Charges	2,119,385	1,486,598	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	869,319	728,650	14
Amortization of Debt Discount and Expense (428)	25,439	25,413	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	894,758	754,063	
Net Income	1,224,627	732,535	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,858,318	7,163,097	20
Balance Transferred from Income (433)	1,224,627	732,535	21
Miscellaneous Credits to Surplus (434)	6,536,913	0	22
Miscellaneous Debits to Surplus--Debit (435)	37,314	37,314	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)	15,582,544	7,858,318	

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	5,280,344		5,280,344	1
Total (Acct. 400):	5,280,344	0	5,280,344	
Operation and Maintenance Expense (401-402):				
Derived	3,068,733		3,068,733	2
Total (Acct. 401-402):	3,068,733	0	3,068,733	
Depreciation Expense (403):				
Derived	620,363		620,363	3
Total (Acct. 403):	620,363	0	620,363	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	283,254		283,254	5
Total (Acct. 408):	283,254	0	283,254	
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:	1,307,994	0	1,307,994	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	15,352		15,352	8
Total (Acct. 415-416):	15,352	0	15,352	
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 WELL ESCROW ACCOUNTS	549	0	549	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	19,827	0	19,827 12
INTEREST ON INVESTMENTS	37,819	0	37,819 13
Total (Acct. 419):	58,195	0	58,195
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	863,773	863,773 14
NONE	0	0	0 15
Total (Acct. 421):	0	863,773	863,773
TOTAL OTHER INCOME:	73,547	863,773	937,320

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	125,929	125,929 17
NONE	0	0	0 18
Total (Acct. 426):	0	125,929	125,929
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	125,929	125,929

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	869,319	██████████	869,319 19
Total (Acct. 427):	869,319	0	869,319
Amortization of Debt Discount and Expense (428):			
REVENUE BOND DISCOUNT AND ISSUE COSTS	25,439	██████████	25,439 20
Total (Acct. 428):	25,439	0	25,439
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
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	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	894,758	0	894,758
NET INCOME:	486,783	737,844	1,224,627
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,858,318	0	7,858,318 25
Total (Acct. 216):	7,858,318	0	7,858,318
Balance Transferred from Income (433):			
Derived	486,783	737,844	1,224,627 26
Total (Acct. 433):	486,783	737,844	1,224,627
Miscellaneous Credits to Surplus (434):			
RECLASSIFICATION OF CONTRIBUTIONS IN AID ON CON	0	6,536,913	6,536,913 27
Total (Acct. 434):	0	6,536,913	6,536,913
Miscellaneous Debits to Surplus--Debit (435):			
AMORTIZED LOSS ON ADVANCE REFUNDING	37,314	0	37,314 28
Total (Acct. 435)--Debit:	37,314	0	37,314
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,307,787	7,274,757	15,582,544

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	15,352				15,352	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	15,352	0	0	0	15,352	

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	5,280,344	0	0	0	5,280,344	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	205				205	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,280,139	0	0	0	5,280,139	

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	795,795	14,044	809,839	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	141,153		141,153	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	17,822		17,822	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	477		477	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	14,044	(14,044)	0	18
All other accounts			0	19
Total Payroll	969,291	0	969,291	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	39,836,610	37,319,411	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,140,863	7,589,002	2
Net Utility Plant	30,695,747	29,730,409	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	30,695,747	29,730,409	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	76,138	76,138	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	76,138	76,138	
Investment in Municipality (123)	0	0	7
Other Investments (124)	335,344	440,341	8
Special Funds (125-128)	5,551,390	2,565,726	9
Total Other Property and Investments	5,962,872	3,082,205	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	994,639		10
Special Deposits (132-134)	75,132	76,586	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	571,686	499,056	15
Other Accounts Receivable (143)	18,887	1,785	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,290	3,877	18
Materials and Supplies (151-163)	227,389	216,151	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	20,217	20,865	21
Accrued Utility Revenues (173)	764,782	686,988	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,677,522	1,505,808	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	577,050	639,867	24
Other Deferred Debits (182-186)	623,164	785,562	25
Total Deferred Debits	1,200,214	1,425,429	
Total Assets and Other Debits	40,536,355	35,743,851	

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)	1,443,993	1,443,993	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,582,544	7,858,318	28
Total Proprietary Capital	17,026,537	9,302,311	
LONG-TERM DEBT			
Bonds (221-222)	19,885,000	16,135,000	29
Advances from Municipality (223)	2,437,500	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	22,322,500	16,135,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	340,032	264,321	33
Payables to Municipality (233)	0	1,953,254	34
Customer Deposits (235)	703	703	35
Taxes Accrued (236)	250,000	250,000	36
Interest Accrued (237)	378,571	284,021	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	135,318	122,514	41
Total Current and Accrued Liabilities	1,104,624	2,874,813	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,849	0	42
Customer Advances for Construction (252)	50,000	50,000	43
Other Deferred Credits (253)	30,845	49,488	44
Total Deferred Credits	82,694	99,488	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	7,332,239	49
Total Liabilities and Other Credits	40,536,355	35,743,851	

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	37,319,411	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)	31,652,132	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,184,478	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
Total Utility Plant	39,836,610	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 (111.1)	8,231,142	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	909,721	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,140,863	0	0	0	
Net Utility Plant	30,695,747	0	0	0	

**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)	
Balance first of year (111.1)	7,589,002				7,589,002	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	620,363				620,363	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	68,209				68,209	6
Accruals charged other						7
accounts (specify):						8
Clearing Accts-General/Trans/Bckh	59,174				59,174	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	747,746	0	0	0	747,746	13
Debits during year						14
Book cost of plant retired	104,826				104,826	15
Cost of removal	778				778	16
Other debits (specify):						17
					0	18
Total debits	105,604	0	0	0	105,604	19
Balance end of year (111.1)	8,231,144	0	0	0	8,231,144	20

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

Depreciation Accruals (Credits) during the year (111.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	125,929				125,929	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	795,326				795,326	10
Total credits	921,255	0	0	0	921,255	11
Debits during year						12
Book cost of plant retired	11,534				11,534	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	11,534	0	0	0	11,534	17
Balance end of year (111.2)	909,721	0	0	0	909,721	18

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):					
Cost of Test Wells	71,971			71,971	2
USGS Wells	4,167			4,167	3
Total Nonutility Property (121)	76,138	0	0	76,138	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 76,138	 0	 0	 76,138	

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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	227,389	216,151 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
Total Materials and Supplies	<u>227,389</u>	<u>216,151</u>

**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)				
\$1,820,000 REVENUE BONDS	2,510	428	29,278	1
\$2,140,000 Revenue Bonds	2,694	428	15,203	2
\$2,230,000 Revenue Bonds	1,949	428	29,236	3
\$2,400,000 REVENUE BONDS	3,007	428	44,111	4
\$2,475,000 REVENUE BONDS	3,031	428	44,449	5
\$335,000 REVENUE BONDS	1,997	428	1,997	6
\$6,330,000 REVENUE BONDS	10,314	428	89,385	7
\$8,425,000 Revenue Bonds	37,314	428	323,391	8
Total			577,050	
Unamortized premium on debt (251)				
\$4,850,000 REVENUE BONDS	63	428	1,849	9
Total			1,849	

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	1,443,993	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,443,993</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)	
\$2,140,000 Water Works System Revenue Bonds	10/01/1993	09/01/2012	5.10%	1,260,000	1
\$2,230,000 Water Works System Revenue Bonds	03/01/1998	03/01/2018	4.25%	1,830,000	2
\$335,000 WATER WORKS SYSTEM REVENUE B	04/01/1999	08/01/2004	3.60%	70,000	3
\$1,820,000 WATER WORKS SYSTEM REVENUE	05/01/2000	06/01/2015	5.36%	1,585,000	4
\$2,400,000 WATER WORKS SYSTEM REVENUE	01/01/2001	06/01/2018	5.20%	2,015,000	5
\$6,330,000 WATER WORKS SYSTM REVENUE	09/01/2001	09/01/2012	4.49%	5,800,000	6
\$2,475,000 WATER WORKS SYSTEM REVENUE	05/01/2002	09/01/2018	4.83%	2,475,000	7
\$4,850,000 WATER WORKS SYSTEM REVENUE	05/01/2003	09/01/2023	4.81%	4,850,000	8
Total Bonds (Account 221):				19,885,000	
Total Reacquired Bonds (Account 222)				0	9

Net amount of bonds outstanding December 31: 19,885,000

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)	
Advances (223)					
ADVANCES FROM MUNICIPALITY	01/01/2003	07/01/2023	0.00%	2,437,500	1
Total for Account 223				<u>2,437,500</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	250,000	1
Accruals:		
Charged water department expense	283,254	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
WCTS (Sewer) Reimbursement	35,478	5
Total Accruals and other credits	318,732	
Taxes paid during year:		
County, state and local taxes	250,000	6
Social Security taxes	62,774	7
PSC Remainder Assessment	5,958	8
Other (explain):		
NONE		9
Total payments and other debits	318,732	
Balance end of year	250,000	

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)					
\$1,140,000 Revenue Bonds	0			0	1
\$8,425,000 Revenue Bonds	0			0	2
\$2,140,000 Revenue Bonds	22,974	67,439	68,922	21,491	3
\$2,230,000 Revenue Bonds	31,330	92,554	93,988	29,896	4
\$335,000 REVENUE BONDS	1,891	4,736	5,670	957	5
\$1,820,000 REVENUE BONDS	29,658	87,389	88,973	28,074	6
\$6,330,000 REVENUE BONDS	86,052	251,531	258,156	79,427	7
\$2,400,000 REVENUE BONDS	34,828	101,547	104,485	31,890	8
\$2,475,000 REVENUE BONDS	77,288	115,931	154,575	38,644	9
\$4,850,000 REVENUE BONDS		148,192	0	148,192	10
Subtotal	284,021	869,319	774,769	378,571	
Advances from Municipality (223)					
NONE	0			0	11
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	284,021	869,319	774,769	378,571	

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):		
SPECIAL ASSESSMENTS	335,344	2
Total (Acct. 124):	335,344	
Sinking Funds (125):		
\$1,140,000 REVENUE BONDS	125,700	3
\$8,425,000 REVENUE BONDS	665,000	4
\$2,140,000 REVENUE BONDS	235,196	5
\$2,230,000 REVENUE BONDS	144,086	6
\$ 335,000 REVENUE BONDS	29,824	7
\$1,820,000 REVENUE BONDS	240,109	8
\$2,400,000 REVENUE BONDS	320,351	9
\$6,330,000 REVENUE BONDS	256,094	10
\$2,475,000 REVENUE BONDS	294,477	11
\$4,850,000 REVENUE BONDS	269,119	12
Total (Acct. 125):	2,579,956	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENT CONSTRUCTION FUND	2,971,434	14
Total (Acct. 128):	2,971,434	
Interest Special Deposits (132):		
NONE		15
Total (Acct. 132):	0	
Other Special Deposits (134):		
WELL ESCROW ACCOUNTS	75,132	16
Total (Acct. 134):	75,132	
Notes Receivable (141):		
NONE		17
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	571,686	18
Electric		19

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)
Customer Accounts Receivable (142):		
Sewer (Regulated)		20
Other (specify):		
NONE		21
Total (Acct. 142):		571,686
Other Accounts Receivable (143):		
Sewer (Non-regulated)		22
Merchandising, jobbing and contract work		23
Other (specify):		
SALE OF MATERIALS OTHER THAN CUSTOMERS	18,887	24
Total (Acct. 143):	18,887	
Receivables from Municipality (145):		
CUSTOMER ACCOUNTS RECEIVABLE-DELINQUENT TAX ROLL	4,290	25
Total (Acct. 145):	4,290	
Prepayments (165):		
NONE		26
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
CASH RECEIPTS CLEARING	412	29
Total (Acct. 184):	412	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHAB WORK	622,752	31
Total (Acct. 186):	622,752	
Payables to Municipality (233):		
NONE		32
Total (Acct. 233):	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 Credits (253):	
SPECIAL ASSESSMENT LEVY	30,845 33
Total (Acct. 253):	30,845

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)	30,819,652	0	0	0	30,819,652	1
Materials and Supplies	221,770	0	0	0	221,770	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,910,073	0	0	0	7,910,073	4
Customer Advances for Construction	50,000				50,000	5
NONE					0	6
Average Net Rate Base	23,081,349	0	0	0	23,081,349	
Net Operating Income	1,307,994	0	0	0	1,307,994	7
Net Operating Income as a percent of						
Average Net Rate Base	5.67%	N/A	N/A	N/A	5.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Ducharme Parkway
Country Lane

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to a rate increase that took effect 2/27/03. PSCW Authorization
2010-WR-108.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

The advance from the municipality was set up 1/1/03 as a 20 year interest free advance. The first payment being 7/1/03 and continuing semiannually in January and July.

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

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

Original authorization for Well Rehab amortitization was given to us in a letter dated May 21, 2001 from David A Shear of The Public Serice Commission. Additional authorizations were granted in a letter dated April 18, 2002 from Bruce J. Manthey and a letter dated April 8, 2004 from Bruce J. Manthey.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,332,239	0	0	0	0	7,332,239	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	7,332,239					7,332,239	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	5,100,829	4,677,835	1
Total Sales of Water	5,100,829	4,677,835	
Other Operating Revenues			
Forfeited Discounts (470)	15,934	13,104	2
Miscellaneous Service Revenues (471)	2,867	2,990	3
Rents from Water Property (472)	86,778	79,861	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	73,936	62,202	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	179,515	158,157	
Total Operating Revenues	5,280,344	4,835,992	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	193,514	192,766	8
Pumping Expenses (620-633)	658,316	532,849	9
Water Treatment Expenses (640-652)	94,887	106,372	10
Transmission and Distribution Expenses (660-678)	1,067,578	739,094	11
Customer Accounts Expenses (901-905)	186,010	175,088	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	868,428	645,244	14
Total Operation and Maintenance Expenses	3,068,733	2,391,413	
Other Operating Expenses			
Depreciation Expense (403)	620,363	714,880	15
Amortization Expense (404-407)		0	16
Taxes (408)	283,254	278,103	17
Total Other Operating Expenses	903,617	992,983	
Total Operating Expenses	3,972,350	3,384,396	
NET OPERATING INCOME	1,307,994	1,451,596	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,922	716,264	2,577,794	4
Commercial	1,326	412,694	1,066,445	5
Industrial	58	280,463	571,963	6
Total Metered Sales to General Customers (461)	15,306	1,409,421	4,216,202	
Private Fire Protection Service (462)	227		81,866	7
Public Fire Protection Service (463)	15,306		641,430	8
Other Sales to Public Authorities (464)	82	64,623	161,331	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	30,921	1,474,044	5,100,829	

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)	641,430	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)	641,430	
Forfeited Discounts (470):		
Customer late payment charges	14,895	5
Other (specify):		
INTEREST ON DELINQUENT TAX ROLL	1,039	6
Total Forfeited Discounts (470)	15,934	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,867	7
Total Miscellaneous Service Revenues (471)	2,867	
Rents from Water Property (472):		
EXEMPTION & PRIVATE METER RENTALS	86,778	8
Total Rents from Water Property (472)	86,778	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	72,728	10
Other (specify):		
WATER PERMITS	1,208	11
Total Other Water Revenues (474)	73,936	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	71,626	67,048	1
Operation Labor and Expenses (601)	2,186	5,255	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	569	3,563	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	1,373	2,228	7
Maintenance of Collecting and Impounding Reservoirs (612)	8,059	8,351	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	109,209	100,201	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	492	6,120	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	193,514	192,766	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	907	455	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)	406,766	313,888	17
Pumping Labor and Expenses (624)	77,305	58,215	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	16,717	14,379	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	909	22
Maintenance of Structures and Improvements (631)	27,888	31,275	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	128,733	113,728	25
Total Pumping Expenses	658,316	532,849	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	29,418	26,113	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	49,602	55,742	28
Miscellaneous Expenses (643)	11,218	18,719	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	41	769	32
Maintenance of Water Treatment Equipment (652)	4,608	5,029	33
Total Water Treatment Expenses	94,887	106,372	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	52,394	55,025	34
Storage Facilities Expenses (661)	809	2,729	35
Transmission and Distribution Lines Expenses (662)	12	552	36
Meter Expenses (663)	13,314	13,591	37
Customer Installations Expenses (664)	256	317	38
Miscellaneous Expenses (665)	9,183	15,081	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	159,506	10,225	43
Maintenance of Transmission and Distribution Mains (673)	548,218	356,167	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	126,609	120,035	46
Maintenance of Meters (676)	95,318	86,246	47
Maintenance of Hydrants (677)	61,959	79,126	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	1,067,578	739,094	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	30,231	28,161	51
Customer Records and Collection Expenses (903)	155,574	146,568	52
Uncollectible Accounts (904)	205	359	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	186,010	175,088	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	120,809	113,150	56
Office Supplies and Expenses (921)	10,970	11,531	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	316,538	148,917	59
Property Insurance (924)	6,619	9,194	60
Injuries and Damages (925)	55,799	48,876	61
Employee Pensions and Benefits (926)	237,678	201,797	62
Regulatory Commission Expenses (928)	11,090	10,082	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	83,949	76,943	65
Rents (931)	16,818	14,871	66
Maintenance of General Plant (932)	8,158	9,883	67
Total Administrative and General Expenses	868,428	645,244	
Total Operation and Maintenance Expenses	3,068,733	2,391,413	

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		250,000	250,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		24,680	19,769	2
Net property tax equivalent		225,320	230,231	
Social Security		62,774	55,699	3
PSC Remainder Assessment		5,958	4,460	4
Other (specify): WCTS REIMBURSEMENT SOC SEC		(10,798)	(12,287)	5
Total tax expense		283,254	278,103	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199019				3
County tax rate	mills		4.929576				4
Local tax rate	mills		7.670557				5
School tax rate	mills		8.442302				6
Voc. school tax rate	mills		1.518111				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.759565				10
Less: state credit	mills		1.134980				11
Net tax rate	mills		21.624585				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.670557				14
Combined School Tax Rate	mills		9.960413				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.630970				17
Total Tax Rate	mills		22.759565				18
Ratio of Local and School Tax to Total	dec.		0.774662				19
Total tax net of state credit	mills		21.624585				20
Net Local and School Tax Rate	mills		16.751744				21
Utility Plant, Jan. 1	\$	37,319,411	37,319,411				22
Materials & Supplies	\$	216,151	216,151				23
Subtotal	\$	37,535,562	37,535,562				24
Less: Plant Outside Limits	\$	4,793,720	4,793,720				25
Taxable Assets	\$	32,741,842	32,741,842				26
Assessment Ratio	dec.		1.005412				27
Assessed Value	\$	32,919,041	32,919,041				28
Net Local & School Rate	mills		16.751744				29
Tax Equiv. Computed for Current Year	\$	551,451	551,451				30
Tax Equivalent per 1994 PSC Report	\$	424,278					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	250,000					32 33
Tax equiv. for current year (see note 6)	\$	250,000					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	686		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	686	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	113,322		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)	997,113	97,041	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,260,091		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,370,526	97,041	
PUMPING PLANT			
Land and Land Rights (320)	8,082		12
Structures and Improvements (321)	1,026,478		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	403,892		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,777,487	72,496	17
Diesel Pumping Equipment (326)	28,252		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,964		20
Total Pumping Plant	3,273,155	72,496	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	5,235		22
Water Treatment Equipment (332)	77,647		23
Total Water Treatment Plant	82,882	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			686	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	686	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			113,322	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)			1,094,154	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,260,091	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,467,567	
PUMPING PLANT				
Land and Land Rights (320)			8,082	12
Structures and Improvements (321)			1,026,478	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			403,892	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,849,983	17
Diesel Pumping Equipment (326)			28,252	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,964	20
Total Pumping Plant	0	0	3,345,651	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			5,235	22
Water Treatment Equipment (332)			77,647	23
Total Water Treatment Plant	0	0	82,882	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	59,520		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,432,306	84,214	26
Transmission and Distribution Mains (343)	18,870,307	787,108	27
Fire Mains (344)	0		28
Services (345)	3,806,112	164,470	29
Meters (346)	2,270,319	430,758	30
Hydrants (348)	1,493,635	51,699	31
Other Transmission and Distribution Plant (349)	1,311		32
Total Transmission and Distribution Plant	29,933,510	1,518,249	
GENERAL PLANT			
Land and Land Rights (389)	1,599		33
Structures and Improvements (390)	116,050		34
Office Furniture and Equipment (391)	29,286		35
Computer Equipment (391.1)	89,225		36
Transportation Equipment (392)	395,734	82,000	37
Stores Equipment (393)	3,192		38
Tools, Shop and Garage Equipment (394)	171,948		39
Laboratory Equipment (395)	122		40
Power Operated Equipment (396)	271,945		41
Communication Equipment (397)	309,313		42
SCADA Equipment (397.1)	195,221		43
Miscellaneous Equipment (398)	75,017		44
Other Tangible Property (399)	0		45
Total General Plant	1,658,652	82,000	
Total utility plant in service directly assignable	37,319,411	1,769,786	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	37,319,411	1,769,786	

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)			59,520	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			3,516,520	26
Transmission and Distribution Mains (343)	19,704	(5,724,505)	13,913,206	27
Fire Mains (344)			0	28
Services (345)	3,811	(1,154,624)	2,812,147	29
Meters (346)	10,770		2,690,307	30
Hydrants (348)	2,971	(453,110)	1,089,253	31
Other Transmission and Distribution Plant (349)			1,311	32
Total Transmission and Distribution Plant	37,256	(7,332,239)	24,082,264	
GENERAL PLANT				
Land and Land Rights (389)			1,599	33
Structures and Improvements (390)			116,050	34
Office Furniture and Equipment (391)			29,286	35
Computer Equipment (391.1)			89,225	36
Transportation Equipment (392)	67,570		410,164	37
Stores Equipment (393)			3,192	38
Tools, Shop and Garage Equipment (394)			171,948	39
Laboratory Equipment (395)			122	40
Power Operated Equipment (396)			271,945	41
Communication Equipment (397)			309,313	42
SCADA Equipment (397.1)			195,221	43
Miscellaneous Equipment (398)			75,017	44
Other Tangible Property (399)			0	45
Total General Plant	67,570	0	1,673,082	
Total utility plant in service directly assignable	104,826	(7,332,239)	31,652,132	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	104,826	(7,332,239)	31,652,132	

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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			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 \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		515,653	27
Fire Mains (344)			28
Services (345)		277,075	29
Meters (346)			30
Hydrants (348)		71,045	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	863,773	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	863,773	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	863,773	

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)	8,580	5,724,505	6,231,578 27
Fire Mains (344)			0 28
Services (345)	1,660	1,154,624	1,430,039 29
Meters (346)			0 30
Hydrants (348)	1,294	453,110	522,861 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,534	7,332,239	8,184,478
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	11,534	7,332,239	8,184,478
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,534	7,332,239	8,184,478

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)	
SOURCE OF SUPPLY PLANT				
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)	505,756	2.90%	28,627	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	409,887	1.80%	22,682	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	915,643		51,309	
PUMPING PLANT				
Structures and Improvements (321)	473,123	3.20%	32,795	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	46,567	4.40%	17,560	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	995,556	4.40%	78,210	12
Diesel Pumping Equipment (326)	22,084	4.40%	1,243	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,964	4.40%		15
Total Pumping Plant	1,566,294		129,808	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,220	3.20%	168	16
Water Treatment Equipment (332)	64,935	6.00%	4,659	17
Total Water Treatment Plant	68,155		4,827	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	725,030	2.50%	103,992	19
Transmission and Distribution Mains (343)	1,771,258	1.30%	164,212	20
Fire Mains (344)	0			21
Services (345)	647,656	2.90%	70,957	22
Meters (346)	485,851	5.50%	120,881	23
Hydrants (348)	202,806	2.20%	21,740	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					0	1
312					0	2
313					0	3
314					534,383	4
315					0	5
316					432,569	6
317					0	7
	0	0	0	0	966,952	
321					505,918	8
322					0	9
323					64,127	10
324					0	11
325					1,073,766	12
326					23,327	13
327					0	14
328					28,964	15
	0	0	0	0	1,696,102	
331					3,388	16
332					69,594	17
	0	0	0	0	72,982	
341					0	18
342					829,022	19
343	19,704	693			1,915,073	20
344					0	21
345	3,811				714,802	22
346	10,770				595,962	23
348	2,971	85			221,490	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	1,311	5.00%		25
Total Transmission and Distribution Plant	3,833,912		481,782	
GENERAL PLANT				
Structures and Improvements (390)	29,365	2.90%	3,365	26
Office Furniture and Equipment (391)	29,061	5.80%	225	27
Computer Equipment (391.1)	75,686	20.00%	13,539	28
Transportation Equipment (392)	227,772	13.30%	18,667	29
Stores Equipment (393)	659	5.80%	185	30
Tools, Shop and Garage Equipment (394)	143,821	5.80%	9,973	31
Laboratory Equipment (395)	122	5.80%		32
Power Operated Equipment (396)	184,920	7.50%	29,539	33
Communication Equipment (397)	309,313	15.00%		34
SCADA Equipment (397.1)	195,047	9.20%	174	35
Miscellaneous Equipment (398)	9,232	5.80%	4,351	36
Other Tangible Property (399)	0			37
Total General Plant	1,204,998		80,018	
Total accum. prov. directly assignable	7,589,002		747,744	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,589,002		747,744	

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					1,311	25
	<u>37,256</u>	<u>778</u>	<u>0</u>	<u>0</u>	<u>4,277,660</u>	
390					32,730	26
391					29,286	27
391.1					89,225	28
392	67,570				178,869	29
393					844	30
394					153,794	31
395					122	32
396					214,459	33
397					309,313	34
397.1					195,221	35
398					13,583	36
399					0	37
	<u>67,570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,217,446</u>	
	<u>104,826</u>	<u>778</u>	<u>0</u>	<u>0</u>	<u>8,231,142</u>	
					0	38
	<u>104,826</u>	<u>778</u>	<u>0</u>	<u>0</u>	<u>8,231,142</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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	77,715	20
Fire Mains (344)				21
Services (345)		2.90%	37,478	22
Meters (346)				23
Hydrants (348)		2.20%	10,736	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	8,580			537,330	606,465 20
344					0 21
345	1,660			196,473	232,291 22
346					0 23
348	1,294			61,523	70,965 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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>125,929</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>125,929</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>125,929</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	11,534	0	0	795,326	909,721
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
	11,534	0	0	795,326	909,721
					0 38
	11,534	0	0	795,326	909,721

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			164,506	164,506	1
February			157,079	157,079	2
March			176,447	176,447	3
April			160,426	160,426	4
May			166,618	166,618	5
June			175,050	175,050	6
July			185,056	185,056	7
August			195,092	195,092	8
September			173,428	173,428	9
October			166,901	166,901	10
November			152,302	152,302	11
December			157,067	157,067	12
Total annual pumpage	0	0	2,029,972	2,029,972	
Less: Water sold				1,474,044	13
Volume pumped but not sold				555,928	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				13,926	16
Volume related to equipment/system malfunction				8,774	17
Non-utility volume NOT included in water sales				5,506	18
Total volume not sold but accounted for				28,206	19
Volume pumped but unaccounted for				527,722	20
Percent of water lost				26%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
This was caused by incorrectly installed Commercial meters. They were reading incorrectly and were corrected in April 2004. All commercial meters are now being double checked for accuracy.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,100	23
Date of maximum: 8/19/2003					24
Cause of maximum:					25
Hot, dry conditions during summer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,121	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				4,377,080	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)	
169 BISCHOFF STREET	10	865	20	427,300	Yes	1
285 W ARNDT STREET	11	750	15	407,700	Yes	2
101 N MACY STREET	12	745	15	721,000	Yes	3
648 N MAIN STREET	13	790	19	407,800	Yes	4
464 E JOHNSON STREET	14	814	12	460,300	Yes	5
53 W BANK STREET	15	825	15	334,600	Yes	6
1822 MORRIS STREET	16	958	19	84,700	Yes	7
N5089 HICKORY ROAD	17	1,025	24	318,600	Yes	8
1445 S HICKORY STREET	18	989	19	155,300	Yes	9
N5701 HIGHWAY 151	19	890	19	80,900	Yes	10
N5086 RIVER ROAD	20	840	19	369,200	Yes	11
610 N ROLLING MEADOWS DRIVE	21	784	25	197,400	Yes	12
285 N SEYMOUR STREET	22	683	16	344,800	Yes	13
N5146 RIVER ROAD	23	965	15	428,600	Yes	14
N4678 RIVER ROAD	24	1,055	15	413,000	Yes	15
N4391 RIVER ROAD	25	1,140	15	478,200	Yes	16

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	WELL 10	WELL 11	WELL 12	1
Location	169 BISCHOFF STREET	285 W ARNDT STREET	101 N MACY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1986	1998	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1989	1995	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 13	WELL 14	WELL 15	14
Location	648 N MAIN STREET	464 E JOHNSON STREET	53 W BANK STREET	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE	FAIRBANKS	LAYNE	18
Year Installed	1986	1998	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	400	580	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	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	WELL 16	WELL 17	WELL 18	1
Location	1822 MORRIS STREET	N5089 HICKORY ROAD	1445 S HICKORY STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	FAIRBANKS	5
Year Installed	1995	1986	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	540	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	US	9 10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 19	WELL 20	WELL 21	14
Location	N5701 HIGHWAY 151	N5386 RIVER ROAD	ROLLING MEADOWS DRIVE	15
Purpose	P	P	B	16
Destination	R	R	D	17
Pump Manufacturer	FAIRBANKS	LAYNE	WORTHINGTON	18
Year Installed	1998	1992	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	570	350	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1986	1991	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	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	WELL 22	WELL 23	WELL 24	1
Location	285 N SEYMOUR STREET	N5146 RIVER ROAD	N4678 RIVER ROAD	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	FAIRBANKS	5
Year Installed	1996	1993	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	900	800	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1991	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 25			14
Location	N4391 RIVER ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			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	MARTIN	MCDERMOTT	MERRILL-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1993	1952	1885	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	100	15	15	6
Total capacity in gallons (actual)	500,000	1,000,000	2,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	Y	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	MERRILL-B	MORRIS-A	NE-A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1931	1967	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	147	15	0	6
Total capacity in gallons (actual)	500,000	1,500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	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	NE-B	TROWBRIDGE	WHISPERING SPRINGS	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1964	1988	2002	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	54	110	6
Total capacity in gallons (actual)	75,000	3,000,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2500	1.5000	0.2500	12
Is a corrosion control chemical used (yes, no)?	N	Y	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)		
L	D	1.000	666	0	0	0	666	1	
M	D	2.000	60	0	0	0	60	2	
M	D	4.000	43,349	0	2,250	0	41,099	3	
P	D	4.000	56	4	16	0	44	4	
M	D	6.000	292,125	8	3,874	0	288,259	5	
P	D	6.000	13,820	1,203	0	0	15,023	6	
M	D	8.000	284,543	64	3,233	0	281,374	7	
M	S	8.000	364	0	0	0	364	8	
P	D	8.000	38,217	13,320	0	0	51,537	9	
M	D	10.000	61,764	203	853	0	61,114	10	
M	S	10.000	3,825	0	0	0	3,825	11	
P	D	10.000	9,064	1,099	0	0	10,163	12	
P	S	10.000	8	0	0	0	8	13	
A	D	12.000	4,148	0	0	0	4,148	14	
M	D	12.000	198,152	0	0	0	198,152	15	
M	S	12.000	15,517	0	0	0	15,517	16	
P	D	12.000	7,776	11,251	0	0	19,027	17	
P	S	12.000	1,866	0	0	0	1,866	18	
M	D	14.000	9,811	0	0	0	9,811	19	
M	S	14.000	8,281	0	0	0	8,281	20	
M	D	16.000	37,005	0	0	0	37,005	21	
M	S	16.000	4,274	0	0	0	4,274	22	
P	D	16.000	1,034	0	0	0	1,034	23	
M	D	18.000	3,051	0	0	0	3,051	24	
M	S	18.000	15,457	0	0	0	15,457	25	
M	D	20.000	18,665	0	0	0	18,665	26	
M	S	20.000	159	0	0	0	159	27	
M	D	24.000	6,012	0	0	0	6,012	28	
M	S	24.000	25	0	0	0	25	29	
M	D	30.000	4,997	0	0	0	4,997	30	

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	S	30.000	250	0	0	0	250
Total Within Municipality			1,084,341	27,152	10,226	0	1,101,267
Total Utility			1,084,341	27,152	10,226	0	1,101,267

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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	0.750	4,477	0	192	0	4,285		1
M	0.750	5,115	0	22	0	5,093		2
P	0.750	2	0	0	0	2		3
M	1.000	2,616	34	0	0	2,650		4
L	1.000	20	0	0	0	20		5
P	1.000	209	187	0	0	396		6
M	1.250	2	0	0	0	2		7
P	1.250	30	83	0	0	113		8
L	1.500	16	0	0	0	16		9
P	1.500	17	1	0	0	18		10
M	1.500	112	0	1	0	111		11
M	2.000	270	0	2	0	268		12
P	2.000	68	9	0	0	77		13
L	2.000	7	0	0	0	7		14
M	3.000	4	0	0	0	4		15
M	4.000	49	0	0	0	49		16
P	4.000	5	0	1	0	4		17
M	6.000	21	1	0	0	22		18
P	6.000	1	0	0	0	1		19
M	8.000	5	0	0	0	5		20
Total Utility		13,046	315	218	0	13,143	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)	
0.625	10,970	516	695	0	10,791	755	1
0.750	3,816	262	184	0	3,894	329	2
1.000	816	132	121	0	827	125	3
1.500	277	40	40	0	277	54	4
2.000	372	34	36	0	370	40	5
3.000	62	3	1	0	64	24	6
4.000	19	2	0	0	21	6	7
6.000	16	2	0	0	18	4	8
Total:	16,348	991	1,077	0	16,262	1,337	

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	9,629	370	5	6	0	781	10,791	1
0.750	3,306	305	6	5	0	272	3,894	2
1.000	538	213	6	9	0	61	827	3
1.500	23	207	12	17	0	18	277	4
2.000	4	270	29	45	0	22	370	5
3.000	0	31	2	5	0	26	64	6
4.000	0	4	3	4	0	10	21	7
6.000	0	0	8	1	0	9	18	8
Total:	13,500	1,400	71	92	0	1,199	16,262	

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	1,614	44	3		1,655	2
Total Fire Hydrants	1,614	44	3	0	1,655	
Flushing Hydrants						
	51		5		46	3
Total Flushing Hydrants	51	0	5	0	46	

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: 1,075
 Number of distribution system valves end of year: 3,612
 Number of distribution valves operated during year: 1,838

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

Maintenance of Transmission and Distribution Mains (673) - The increase was due to more major repairs due to unexpected breaks, etc. of 100 year old mains. The number of breaks in 2003 was substancially higher than in 2002.

Maintenance of Hydrants (677) - The decrease was due to a hydrant painting project done in 2002 and 2003. The majority of the hydrants were painted in 2002 and the remaining hydrants were painted in 2003.

Outside Services Employed (923) - The increase is due to a Water Treatment Alternative Evalutaion-Radium Study that was done in 2003.

Fuel or Power Purchased for Pumping (623) - The increase was due to the higher prices for fuel in 2003.

Pumping Labor and Expenses (624) - The increase was due to more inhouse maintenance being done.

Employee Pensions and Benefits (926) - The increase was due to higher health insurance costs in 2003 than in 2002.

Maintenance of Distribution Reservoirs and Standpipes (672) - The increase was due to the repainting of the Martin Road Eleveated Tank.

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

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

The Fond du Lac City Council authorized the tax equivalent charged to the Water Utility by adopting the annual budget. The 2003 Annual Budget was adopted at the November 26, 2003 monthly meeting. Resolution No. 7452 - A Resolution Adopting the 2003 Budget of the Fond du Lac Water Utility. Signed by Council President Martin S. Ryan, and attested by the City Clerk, Theresa C. Hochrein.

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

If Adjustments for any account are nonzero, please explain.

Services(345), Transmissions and Distribution Mains(343), and Hydrants(348) all have adjustments to record the subaccounts created for contributed plant as of January 1, 2003, in accordance with PSC Order in Docket 05-US-105 dated April 2, 2001.

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

If Adjustments for any account are nonzero, please explain.

Hydrants(348), Services(345), and Transmission and Distribution Mains(343) all have adjustments to record the subaccounts created for contributed plant as of January 1, 2003, in accordance with PSC Order in Docket 05-US-105 dated April 2, 2001.

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.

The main additions were for property in new development and for reconstruction of existing mains. The new development additions are assessed to property owners when developed based upon the 2003 assessment ratio. The reconstruction was financed by revenue bonds.

Water Services (Page W-22)

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

The additions of services were for property in new development and for the reconstruction of existing services. The new development additions are assessed to property owners when developed based upon the 2003 assessment ratio. The reconstruction of existing services was financed by revenue bonds.

Meters (Page W-23)

General footnotes

We have 2" meters in place in residential settings providing water for sprinkler systems. These are in large house, large lot situations per specs by builder.
