



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OSHKOSH WATER UTILITY

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Principal Office: 215 CHURCH AVENUE  
P.O. BOX 1130  
OSHKOSH, WI 54903-1130

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For the Year Ended: DECEMBER 31, 2003

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF OSHKOSH WATER UTILITY

**Utility Address:** 215 CHURCH AVENUE  
P.O. BOX 1130  
OSHKOSH, WI 54903-1130

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR EDWARD A NOKES  
**Title:** DIRECTOR OF FINANCE

**Office Address:**  
215 CHURCH AVE  
P.O. BOX 1130  
OSHKOSH, WI 54903-1130

**Telephone:** (920) 236 - 5006

**Fax Number:** (920) 236 - 5039

**E-mail Address:** enokes@ci.oshkosh.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 STEPHAN HINTZ  
**Title:** MAYOR

**Office Address:**  
215 CHURCH AVE.  
P.O. BOX 1130  
OSHKOSH, WI 54903-1130

**Telephone:** (920) 236 - 5000

**Fax Number:** (920) 236 - 5039

**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:**

**Title:**

**Office Address:** SCHENCK BUSINESS SOLUTIONS  
373 N. PIONEER ROAD  
P.O. BOX 1809  
FOND DU LAC, WI 54935-1809

**Telephone:** (920) 921 - 2953

**Fax Number:** (920) 921 - 3902

**E-mail Address:**

**Date of most recent audit report:** 3/14/2003

**Period covered by most recent audit:** 2002

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

**Name:** MR DAVID PATEK

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

215 CHURCH AVE  
P.O. BOX 1130  
OSHKOSH, WI 54903-1130

**Telephone:** (920) 236 - 5065

**Fax Number:** (920) 236 - 5039

**E-mail Address:** dpatek@ci.oshkosh.wi.us

**Name of utility commission/committee:** None. Supervised by Director of Public Works

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

MR STEPHAN HINTZ, MAYOR

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	9,787,032	9,685,673	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,109,084	3,446,211	2
Depreciation Expense (403)	2,036,467	2,127,041	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	742,995	741,206	5
<b>Total Operating Expenses</b>	<b>6,888,546</b>	<b>6,314,458</b>	
<b>Net Operating Income</b>	<b>2,898,486</b>	<b>3,371,215</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,898,486</b>	<b>3,371,215</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,477	10,102	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	160,104	278,542	10
Miscellaneous Nonoperating Income (421)	350,246	95,377	11
<b>Total Other Income</b>	<b>519,827</b>	<b>384,021</b>	
<b>Total Income</b>	<b>3,418,313</b>	<b>3,755,236</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	125,223	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>125,223</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,293,090</b>	<b>3,755,236</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,535,897	1,595,947	14
Amortization of Debt Discount and Expense (428)	56,849	55,911	15
Amortization of Premium on Debt--Cr. (429)	627	0	16
Interest on Debt to Municipality (430)	506,203	427,650	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>2,098,322</b>	<b>2,079,508</b>	
<b>Net Income</b>	<b>1,194,768</b>	<b>1,675,728</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,981,635	18,305,907	20
Balance Transferred from Income (433)	1,194,768	1,675,728	21
Miscellaneous Credits to Surplus (434)	9,551,688	0	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>30,728,091</b>	<b>19,981,635</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	9,787,032		9,787,032	1
<b>Total (Acct. 400):</b>	<b>9,787,032</b>	<b>0</b>	<b>9,787,032</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,109,084		4,109,084	2
<b>Total (Acct. 401-402):</b>	<b>4,109,084</b>	<b>0</b>	<b>4,109,084</b>	
<b>Depreciation Expense (403):</b>				
Derived	2,036,467		2,036,467	3
<b>Total (Acct. 403):</b>	<b>2,036,467</b>	<b>0</b>	<b>2,036,467</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	742,995		742,995	5
<b>Total (Acct. 408):</b>	<b>742,995</b>	<b>0</b>	<b>742,995</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>2,898,486</b>	<b>0</b>	<b>2,898,486</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	9,477		9,477	8
<b>Total (Acct. 415-416):</b>	<b>9,477</b>	<b>0</b>	<b>9,477</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
REVENUE BOND REDEMPTION FUND	43,900	0	43,900	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
OPERATING FUNDS	35,428	0	35,428 12
DEPRECIATION FUNDS	2,038	0	2,038 13
LOAN FUNDS	78,738	0	78,738 14
<b>Total (Acct. 419):</b>	<b>160,104</b>	<b>0</b>	<b>160,104</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	260,700	260,700 15
INTEREST SUBSIDY FROM TIF DISTRICTS-PORION WA	89,546	0	89,546 16
<b>Total (Acct. 421):</b>	<b>89,546</b>	<b>260,700</b>	<b>350,246</b>
<b>TOTAL OTHER INCOME:</b>	<b>259,127</b>	<b>260,700</b>	<b>519,827</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	125,223	125,223 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>125,223</b>	<b>125,223</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>125,223</b>	<b>125,223</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	1,535,897	██████████	1,535,897 20
<b>Total (Acct. 427):</b>	<b>1,535,897</b>	<b>0</b>	<b>1,535,897</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DEBT DISCOUNT	56,849	██████████	56,849 21
<b>Total (Acct. 428):</b>	<b>56,849</b>	<b>0</b>	<b>56,849</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
PREMIUM ON DEBT	627	██████████	627 22
<b>Total (Acct. 429):</b>	<b>627</b>	<b>0</b>	<b>627</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	506,203	██████████	506,203 23
<b>Total (Acct. 430):</b>	<b>506,203</b>	<b>0</b>	<b>506,203</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>2,098,322</b>	<b>0</b>	<b>2,098,322</b>
<b>NET INCOME:</b>	<b>1,059,291</b>	<b>135,477</b>	<b>1,194,768</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	19,981,635	0	19,981,635 26
<b>Total (Acct. 216):</b>	<b>19,981,635</b>	<b>0</b>	<b>19,981,635</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,059,291	135,477	1,194,768 27
<b>Total (Acct. 433):</b>	<b>1,059,291</b>	<b>135,477</b>	<b>1,194,768</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TRANSFER FROM CONTRIBUTED CAPITAL	0	9,551,688	9,551,688 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>9,551,688</b>	<b>9,551,688</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>21,040,926</b>	<b>9,687,165</b>	<b>30,728,091</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	20,391				20,391	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	10,074				10,074	2
Payroll	840				840	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>10,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,914</b>	
<b>Net income (or loss)</b>	<b>9,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,477</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	9,787,032	0	0	0	<b>9,787,032</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>9,787,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,787,032</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,494,050		1,494,050	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	840		840	6
Other nonutility expenses			0	7
Water utility plant accounts	70,774		70,774	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
<b>Total Payroll</b>	<b>1,565,664</b>	<b>0</b>	<b>1,565,664</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	87,184,249	81,474,343	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,712,436	12,889,911	2
<b>Net Utility Plant</b>	<b>70,471,813</b>	<b>68,584,432</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>70,471,813</b>	<b>68,584,432</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	8,492,496	12,441,512	9
<b>Total Other Property and Investments</b>	<b>8,492,496</b>	<b>12,441,512</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	3,820,501	1,778,154	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,704,679	1,642,094	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	982,585	1,962,163	18
Materials and Supplies (151-163)	805,702	735,052	19
Prepayments (165)	16,294	16,963	20
Interest and Dividends Receivable (171)	8,182	29,946	21
Accrued Utility Revenues (173)	1,108,830	1,104,256	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>8,446,773</b>	<b>7,268,628</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	649,384	661,231	24
Other Deferred Debits (182-186)	105,628	135,869	25
<b>Total Deferred Debits</b>	<b>755,012</b>	<b>797,100</b>	
<b>Total Assets and Other Debits</b>	<b>88,166,094</b>	<b>89,091,672</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,908,340	2,403,441	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	30,728,091	19,981,635	28
<b>Total Proprietary Capital</b>	<b>33,636,431</b>	<b>22,385,076</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	41,043,980	42,953,785	29
Advances from Municipality (223)	10,086,130	9,045,426	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>51,130,110</b>	<b>51,999,211</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,598,419	2,290,675	33
Payables to Municipality (233)	661,455	8,769	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	650,000	650,000	36
Interest Accrued (237)	223,053	234,397	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	259,731	238,465	41
<b>Total Current and Accrued Liabilities</b>	<b>3,392,658</b>	<b>3,422,306</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	6,892	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>6,892</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	11,285,076	49
<b>Total Liabilities and Other Credits</b>	<b>88,166,091</b>	<b>89,091,669</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	81,474,343	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	64,126,813	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,545,774	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	0				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	11,511,662				9
<b>Total Utility Plant</b>	<b>87,184,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	14,853,825	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,858,611	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				16
<b>Total Accumulated Provision</b>	<b>16,712,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>70,471,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	12,889,911				<b>12,889,911</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	2,036,467				<b>2,036,467</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	81,703				<b>81,703</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	2,221				<b>2,221</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>2,120,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,120,391</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	156,476				<b>156,476</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>156,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,476</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>14,853,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,853,826</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 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)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	125,223				125,223	4
Accruals charged other						5
accounts (specify):						6
NONE	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,733,388				1,733,388	10
<b>Total credits</b>	<b>1,858,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,858,611</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
NONE	0				0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>1,858,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,858,611</b>	<b>18</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	805,702	735,052	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>805,702</b>	<b>735,052</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 REFUNDING LOSS	18,333	428	146,669	1
1998 REFUNDING	29,850	428	298,497	2
2001 C REVENUE BONDS	5,758	428	126,672	3
2001 D REVENUE BONDS	1,970	428	33,483	4
2003G REFUNDING BONDS	938	428	44,063	5
<b>Total</b>			<b>649,384</b>	
<b>Unamortized premium on debt (251)</b>				
2003 F REFUNDING BONDS	627	429	6,892	6
<b>Total</b>			<b>6,892</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,403,441	1
<b>Changes during year (explain):</b>		
WATER IMPROVEMENTS PAID FOR BY TIF DISTRICTS	504,899	2
<b>Balance end of year</b>	<b><u>2,908,340</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Safe Drinking Water Loan	12/16/1998	05/01/2018	2.64%	5,355,333	<b>1</b>
1999 SAFE DRINKING WATER LOAN	07/14/1999	05/01/2018	2.64%	4,515,438	<b>2</b>
2000 SAFE DRINKING WATER LOAN A	07/25/2000	05/01/2019	2.97%	7,949,917	<b>3</b>
2000 SAFE DRINKING WATER LOAN B	12/27/2000	05/01/2019	2.97%	4,004,010	<b>4</b>
2001-C WATER REVENUE BONDS	03/01/2001	01/01/2026	5.73%	11,110,000	<b>5</b>
2001-D WATER REVENUE BONDS	12/01/2001	01/01/2022	5.07%	2,830,000	<b>6</b>
2001 SAFE DRINKING WATER LOAN	12/26/2001	05/01/2021	2.75%	3,214,282	<b>7</b>
2003 WATER REFUNDING BONDS	11/01/2003	01/01/2012	3.40%	2,065,000	<b>8</b>
<b>Total Bonds (Account 221):</b>				<b>41,043,980</b>	
Total Reacquired Bonds (Account 222)				0	<b>9</b>

**Net amount of bonds outstanding December 31: 41,043,980**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996 Corporate Purpose Bonds	06/01/1996	12/01/2011	5.56%	1,775,000	<b>1</b>
1998 Corporate Purpose Bonds	03/01/1998	12/01/2017	4.89%	315,000	<b>2</b>
1998 Promissory Notes	03/01/1998	12/01/2007	4.49%	95,000	<b>3</b>
1998 Refunding Bonds	05/01/1998	12/01/2014	4.77%	2,069,983	<b>4</b>
1999 CORPORATE PURPOSE BONDS	03/01/1999	12/01/2018	4.67%	240,000	<b>5</b>
1999 PROMISSORY NOTES	03/01/1999	12/01/2008	4.10%	185,000	<b>6</b>
2000 CORPORATE PURPOSE BONDS	03/01/2000	12/01/2019	5.78%	936,000	<b>7</b>
2000 PROMISSORY NOTES	03/01/2000	12/01/2009	5.34%	96,000	<b>8</b>
2001 PROMISSORY NOTES	03/01/2001	12/01/2010	4.18%	59,560	<b>9</b>
2002 CORPORATE PURPOSE BONDS	03/01/2002	12/01/2021	4.78%	2,076,000	<b>10</b>
2002 PROMISSORY NOTES	03/01/2002	12/01/2011	3.89%	45,027	<b>11</b>
2003 CORPORATE PURPOSE BONDS	02/01/2003	12/01/2022	4.31%	1,804,000	<b>12</b>
2003 PROMISSORY NOTES	02/01/2003	12/01/2012	3.23%	48,000	<b>13</b>
2003F REFUNDING PROMISSORY NOTES	09/15/2003	12/01/2006	2.53%	331,560	<b>14</b>
1995 Promissory Notes	06/01/1995	12/01/2004	5.23%	10,000	<b>15</b>
<b>Total for Account 223</b>				<b>10,086,130</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	650,000	1
<b>Accruals:</b>		
Charged water department expense	742,995	2
Charged electric department expense	0	3
Charged sewer department expense	23,979	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>766,974</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	650,000	6
Social Security taxes	105,938	7
PSC Remainder Assessment	11,036	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>766,974</b>	
<b>Balance end of year</b>	<b>650,000</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2003G WATER REFUNDING BONDS	0	2,345	0	2,345	1
1998 Safe Drinking Water Loan	24,831	143,915	145,183	23,563	2
1999 SAFE DRINKING WATER LOAN	20,936	121,344	122,412	19,868	3
2001-C WATER REVENUE BONDS	0	551,409	551,409	0	4
2000 SAFE DRINKING WATER LOAN A	41,253	239,913	241,814	39,352	5
2001-D WATER REVENUE BONDS	0	140,054	140,054	0	6
2001 SAFE DRINKING WATER LOAN	15,358	89,645	90,271	14,732	7
2000 SAFE DRINKING WATER LOAN B	20,777	120,834	121,791	19,820	8
1996 REFUNDING REVENUE BONDS	0	126,438	126,438	0	9
<b>Subtotal</b>	<b>123,155</b>	<b>1,535,897</b>	<b>1,539,372</b>	<b>119,680</b>	
<b>Advances from Municipality (223)</b>					
1996 Promissory Notes	127	1,403	1,530	0	10
1996 Corporate Purpose Bonds	8,956	106,691	107,474	8,173	11
1995 Promissory Notes	87	1,007	1,050	44	12
1994 Promissory Notes	206	2,269	2,475	0	13
1993 Promissory Notes	0			0	14
1993 Refunding Bonds	1,053	11,583	12,636	0	15
1993A Refunding Bonds	685	7,533	8,218	0	16
1992 Refunding Bonds	0			0	17
1997 Promissory Notes	287	3,155	3,442	0	18
1998 Corporate Purpose Bonds	1,324	15,864	15,885	1,303	19
1998 Promissory Notes	439	5,178	5,262	355	20
1998 Refunding Bonds	8,042	95,298	96,504	6,836	21
2000 CORPORATE PURPOSE BONDS	4,706	56,294	56,476	4,524	22
1999 CORPORATE PURPOSE BONDS	969	11,586	11,628	927	23
2000 PROMISSORY NOTES	493	5,846	5,916	423	24
1999 PROMISSORY NOTES	717	8,533	8,625	625	25
2002 CORPORATE PURPOSE BONDS	81,387	97,664	170,912	8,139	26
2001 PROMISSORY NOTES	236	2,800	2,830	206	27
2002 PROMISSORY NOTES	1,528	1,825	3,209	144	28
2003 CORPORATE PURPOSE BONDS		67,896		67,896	29
2003 PROMISSORY NOTES		1,332		1,332	30
2003F REFUNDING PROMISSORY NOTES		2,446		2,446	31
<b>Subtotal</b>	<b>111,242</b>	<b>506,203</b>	<b>514,072</b>	<b>103,373</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	32
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)
<b>Notes Payable (231)</b>				
NONE	0			0 33
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>234,397</b>	<b>2,042,100</b>	<b>2,053,444</b>	<b>223,053</b>

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	110,371	4
<b>Total (Acct. 126):</b>	<b>110,371</b>	
<b>Other Special Funds (128):</b>		
SPECIAL CONSTRUCTION FUND	6,131,737	5
REVENUE BOND REDEMPTION FUND	2,250,388	6
<b>Total (Acct. 128):</b>	<b>8,382,125</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,704,679	10
Electric	0	11
Sewer (Regulated)	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 142):</b>	<b>1,704,679</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	0	15
<b>Other (specify):</b>		

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
NONE	0	16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
CONNECTION CHARGES-SPECIAL ASSESMENT FUND	36,348	17
JOINT EXPENSE-2002	335,203	18
JOINT EXPENSE-2003	355,091	19
TIF-9	3,226	20
DUE FROM SEWER-RECLASS RECEIPTS	2,893	21
DUE FROM CONTRACT CONTROL	332	22
DUE FROM GENERAL FUND-DECEMBER RECEIPTS	249,492	23
<b>Total (Acct. 145):</b>	<b>982,585</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	16,294	24
<b>Total (Acct. 165):</b>	<b>16,294</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
CYLINDER DEPOSIT	14,908	27
<b>Total (Acct. 184):</b>	<b>14,908</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PAINT WATER TOWER	90,720	29
<b>Total (Acct. 186):</b>	<b>90,720</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND-DEVELOPER CREDIT	3,356	30
DUE TO STORM SEWER-CONTRACT 00-01	365	31
DUE TO GENERAL FUND-PILOT	650,000	32
DUE TO SEWER-RECLASS RECEIPTS	4,508	33
TIF-9	3,226	34
<b>Total (Acct. 233):</b>	<b>661,455</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
NONE	0 35
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	63,003,584	0	0	0	<b>63,003,584</b>	<b>1</b>
Materials and Supplies	770,377	0	0	0	<b>770,377</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	13,871,868	0	0	0	<b>13,871,868</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>49,902,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,902,093</b>	
Net Operating Income	2,898,486	0	0	0	<b>2,898,486</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.81%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.81%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NEW SUBDIVISIONS IN 2003.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

BORROWING BY THE CITY FOR THE UTILITY IN THE FORM OF \$1,804,000 OF BONDS AND \$48,000 OF PROMISSORY NOTES. ALSO REFINANCED SEVERAL FORMER ISSUES WITH A NEW BALANCE OF \$331,560. UTILITY ALSO ISSUED \$2,065,000 OF REFUNDING REVENUE BONDS.

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

186: Misc. deferred debits. Used the authorized amortization schedule for water tower painting. Authorized in 1999.

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**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	11,285,076	0	0	0	0	<b>11,285,076</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE	0					<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	11,285,076					<b>11,285,076</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	9,487,546	9,393,604	1
<b>Total Sales of Water</b>	<b>9,487,546</b>	<b>9,393,604</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	88,218	90,770	2
Miscellaneous Service Revenues (471)	72,316	72,740	3
Rents from Water Property (472)	130,082	125,275	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,870	3,284	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>299,486</b>	<b>292,069</b>	
<b>Total Operating Revenues</b>	<b>9,787,032</b>	<b>9,685,673</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	558,150	526,637	9
Water Treatment Expenses (640-652)	1,060,133	1,028,585	10
Transmission and Distribution Expenses (660-678)	1,563,613	1,063,527	11
Customer Accounts Expenses (901-905)	194,589	176,966	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	732,599	650,496	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,109,084</b>	<b>3,446,211</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	2,036,467	2,127,041	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	742,995	741,206	17
<b>Total Other Operating Expenses</b>	<b>2,779,462</b>	<b>2,868,247</b>	
<b>Total Operating Expenses</b>	<b>6,888,546</b>	<b>6,314,458</b>	
<b>NET OPERATING INCOME</b>	<b>2,898,486</b>	<b>3,371,215</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	19,880	949,964	4,498,349	4
Commercial	2,314	544,044	2,058,443	5
Industrial	129	217,453	715,087	6
<b>Total Metered Sales to General Customers (461)</b>	<b>22,323</b>	<b>1,711,461</b>	<b>7,271,879</b>	
Private Fire Protection Service (462)	322		156,309	7
Public Fire Protection Service (463)	1		1,065,711	8
Other Sales to Public Authorities (464)	276	283,967	993,647	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>22,922</b>	<b>1,995,428</b>	<b>9,487,546</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,065,711	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>1,065,711</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	88,218	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>88,218</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTS AND SERVICE INITIATION FEES	72,316	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>72,316</b>	
<b>Rents from Water Property (472):</b>		
RENT OF LAND	75	8
PHONE ANTENNAS ON WATER TOWERS	130,007	9
<b>Total Rents from Water Property (472)</b>	<b>130,082</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	50,749	11
<b>Other (specify):</b>		
BAD CHECK CHARGES	660	12
LOSS ON THE SALE OF MISCELLANEOUS MATERIALS	(42,539)	13
<b>Total Other Water Revenues (474)</b>	<b>8,870</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	10,994	6,512	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)	213,333	207,764	17
Pumping Labor and Expenses (624)	107,812	99,777	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	64,162	55,312	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	37,333	42,038	22
Maintenance of Structures and Improvements (631)	110,913	108,147	23
Maintenance of Power Production Equipment (632)	13,087	4,299	24
Maintenance of Pumping Equipment (633)	516	2,788	25
<b>Total Pumping Expenses</b>	<b>558,150</b>	<b>526,637</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	10,994	6,512	26
Chemicals (641)	234,679	323,519	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	144,662	136,816	<b>28</b>
Miscellaneous Expenses (643)	417,109	322,386	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	37,333	46,601	<b>31</b>
Maintenance of Structures and Improvements (651)	215,356	192,751	<b>32</b>
Maintenance of Water Treatment Equipment (652)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>1,060,133</b>	<b>1,028,585</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	107,960	103,588	<b>34</b>
Storage Facilities Expenses (661)	3,311	3,341	<b>35</b>
Transmission and Distribution Lines Expenses (662)	29,522	19,452	<b>36</b>
Meter Expenses (663)	26,353	22,595	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	183,870	138,412	<b>39</b>
Rents (666)	595	595	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	6,127	3,358	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	34,650	36,461	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	678,242	286,440	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	310,074	289,263	<b>46</b>
Maintenance of Meters (676)	90,467	80,524	<b>47</b>
Maintenance of Hydrants (677)	84,354	74,870	<b>48</b>
Maintenance of Miscellaneous Plant (678)	8,088	4,628	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,563,613</b>	<b>1,063,527</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	24,481	23,034	<b>50</b>
Meter Reading Labor (902)	19,189	25,000	<b>51</b>
Customer Records and Collection Expenses (903)	150,919	128,932	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>194,589</b>	<b>176,966</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	55,124	49,886	<b>56</b>
Office Supplies and Expenses (921)	10,045	10,186	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	67,507	76,378	<b>59</b>
Property Insurance (924)	25,812	25,009	<b>60</b>
Injuries and Damages (925)	31,509	33,289	<b>61</b>
Employee Pensions and Benefits (926)	541,402	454,548	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)		0	<b>65</b>
Rents (931)	1,200	1,200	<b>66</b>
Maintenance of General Plant (932)		0	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>732,599</b>	<b>650,496</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,109,084</b>	<b>3,446,211</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		650,000	650,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		23,979	22,231	2
<b>Net property tax equivalent</b>		<b>626,021</b>	<b>627,769</b>	
Social Security		105,938	103,864	3
PSC Remainder Assessment		11,036	9,573	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>742,995</b>	<b>741,206</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.250000				3
County tax rate	mills		6.670000				4
Local tax rate	mills		10.000000				5
School tax rate	mills		9.730000				6
Voc. school tax rate	mills		2.260000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.910000</b>				<b>10</b>
Less: state credit	mills		1.360000				11
<b>Net tax rate</b>	mills		<b>27.550000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.000000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.990000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.990000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.910000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760636</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.550000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.955534</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>81,474,344</b>	81,474,344				22
Materials & Supplies	\$	<b>735,052</b>	735,052				23
<b>Subtotal</b>	\$	<b>82,209,396</b>	<b>82,209,396</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>556,557</b>	556,557				25
<b>Taxable Assets</b>	\$	<b>81,652,839</b>	<b>81,652,839</b>				<b>26</b>
Assessment Ratio	dec.		0.796922				27
<b>Assessed Value</b>	\$	<b>65,070,944</b>	<b>65,070,944</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.955534</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,363,596</b>	<b>1,363,596</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	624,468					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	650,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>650,000</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	201,249		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	368,665		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>569,914</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,363,049		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	75,029		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,371,455	1,509	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	72,000		20
<b>Total Pumping Plant</b>	<b>2,881,533</b>	<b>1,509</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	34,962		21
Structures and Improvements (331)	10,413,365		22
Water Treatment Equipment (332)	19,562,027	4,671	23
<b>Total Water Treatment Plant</b>	<b>30,010,354</b>	<b>4,671</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			201,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			368,665	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>569,914</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,363,049	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			75,029	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(355,415)	1,017,549	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			72,000	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(355,415)</b>	<b>2,527,627</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			34,962	21
Structures and Improvements (331)		(716,097)	9,697,268	22
Water Treatment Equipment (332)		(29,558)	19,537,140	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(745,655)</b>	<b>29,269,370</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	72,875		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,188,016		26
Transmission and Distribution Mains (343)	23,342,868	1,686,069	27
Fire Mains (344)	0		28
Services (345)	2,210,555	279,135	29
Meters (346)	2,871,144	193,962	30
Hydrants (348)	1,964,949	129,864	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>33,650,407</b>	<b>2,289,030</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	962,035	12,806	34
Office Furniture and Equipment (391)	106,716	379	35
Computer Equipment (391.1)	107,326	38,763	36
Transportation Equipment (392)	449,583	37,853	37
Stores Equipment (393)	25,712		38
Tools, Shop and Garage Equipment (394)	195,724	6,819	39
Laboratory Equipment (395)	79,470		40
Power Operated Equipment (396)	327,196		41
Communication Equipment (397)	144,816	2,691	42
SCADA Equipment (397.1)	3,312,711		43
Miscellaneous Equipment (398)	341,935	8,411	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>6,053,224</b>	<b>107,722</b>	
<b>Total utility plant in service directly assignable</b>	<b>73,165,432</b>	<b>2,402,932</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>73,165,432</b>	<b>2,402,932</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			72,875 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			3,188,016 26
Transmission and Distribution Mains (343)	34,513	(7,790,039)	17,204,385 27
Fire Mains (344)			0 28
Services (345)	15,119	(1,092,516)	1,382,055 29
Meters (346)	94,408	(1,241,565)	1,729,133 30
Hydrants (348)	2,486	(59,885)	2,032,442 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>146,526</b>	<b>(10,184,005)</b>	<b>25,608,906</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			974,841 34
Office Furniture and Equipment (391)			107,095 35
Computer Equipment (391.1)			146,089 36
Transportation Equipment (392)	9,950		477,486 37
Stores Equipment (393)			25,712 38
Tools, Shop and Garage Equipment (394)			202,543 39
Laboratory Equipment (395)			79,470 40
Power Operated Equipment (396)			327,196 41
Communication Equipment (397)			147,507 42
SCADA Equipment (397.1)			3,312,711 43
Miscellaneous Equipment (398)			350,346 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>9,950</b>	<b>0</b>	<b>6,150,996</b>
<b>Total utility plant in service directly assignable</b>	<b>156,476</b>	<b>(11,285,075)</b>	<b>64,126,813</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>156,476</b>	<b>(11,285,075)</b>	<b>64,126,813</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		355,415	355,415 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>355,415</b>	<b>355,415</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		716,097	716,097 22
Water Treatment Equipment (332)		29,558	29,558 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>745,655</b>	<b>745,655</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		135,226	27
Fire Mains (344)			28
Services (345)		12,938	29
Meters (346)		100,183	30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>248,347</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)		12,352	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
<b>Total General Plant</b>	<b>0</b>	<b>12,352</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>260,699</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>260,699</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		7,790,039	7,925,265 27
Fire Mains (344)			0 28
Services (345)		1,092,516	1,105,454 29
Meters (346)		1,241,565	1,341,748 30
Hydrants (348)	0	59,885	59,885 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>10,184,005</b>	<b>10,432,352</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,352 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,352</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>11,285,075</b>	<b>11,545,774</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>11,285,075</b>	<b>11,545,774</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	164,542	1.70%	3,421	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	113,308	1.80%	6,636	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>277,850</b>		<b>10,057</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	398,004	3.20%	43,617	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	30,331	4.40%	3,302	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	779,283	4.40%	52,558	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	72,000	4.40%	0	15
<b>Total Pumping Plant</b>	<b>1,279,618</b>		<b>99,477</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	902,781	3.20%	321,770	16
Water Treatment Equipment (332)	2,580,796	3.30%	645,136	17
<b>Total Water Treatment Plant</b>	<b>3,483,577</b>		<b>966,906</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	637,116	1.90%	60,572	19
Transmission and Distribution Mains (343)	3,438,704	1.30%	263,557	20
Fire Mains (344)	0			21
Services (345)	1,115,039	2.90%	52,093	22
Meters (346)	194,803	5.50%	126,508	23
Hydrants (348)	433,953	2.20%	43,971	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					167,963	3
314					0	4
315					0	5
316					119,944	6
317				0	0	7
	0	0	0	0	287,907	
321					441,621	8
322					0	9
323					33,633	10
324					0	11
325				0	831,841	12
326					0	13
327					0	14
328					72,000	15
	0	0	0	0	1,379,095	
331				0	1,224,551	16
332				0	3,225,932	17
	0	0	0	0	4,450,483	
341					0	18
342				0	697,688	19
343	34,513		852	0	3,668,600	20
344					0	21
345	15,119		38	0	1,152,051	22
346	94,408			0	226,903	23
348	2,486		1,331	0	476,769	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>5,819,615</b>		<b>546,701</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	243,869	2.90%	28,085	26
Office Furniture and Equipment (391)	56,315	5.80%	6,201	27
Computer Equipment (391.1)	81,675	26.70%	33,831	28
Transportation Equipment (392)	233,890	20.00%	37,951	29
Stores Equipment (393)	13,225	5.80%	1,491	30
Tools, Shop and Garage Equipment (394)	93,065	5.80%	11,550	31
Laboratory Equipment (395)	60,817	5.80%	4,609	32
Power Operated Equipment (396)	168,044	7.50%	24,540	33
Communication Equipment (397)	111,213	15.00%	21,925	34
SCADA Equipment (397.1)	852,059	9.20%	304,769	35
Miscellaneous Equipment (398)	115,079	5.80%	20,076	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>2,029,251</b>		<b>495,028</b>	
<b>Total accum. prov. directly assignable</b>	<b>12,889,911</b>		<b>2,118,169</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>12,889,911</b>		<b>2,118,169</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	146,526	0	2,221	0	6,222,011
390					271,954 26
391					62,516 27
391.1					115,506 28
392	9,950				261,891 29
393					14,716 30
394					104,615 31
395					65,426 32
396					192,584 33
397					133,138 34
397.1					1,156,828 35
398					135,155 36
399					0 37
	9,950	0	0	0	2,514,329
	156,476	0	2,221	0	14,853,825
					0 38
	156,476	0	2,221	0	14,853,825

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				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
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
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)		4.40%	7,819	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>7,819</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)		3.20%	11,458	16
Water Treatment Equipment (332)		3.30%	488	17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>11,946</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	51,514	20
Fire Mains (344)				21
Services (345)		2.90%	16,029	22
Meters (346)		5.50%	36,898	23
Hydrants (348)		2.20%	659	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325				54,592	62,411 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,592</u>	<u>62,411</u>
331				109,993	121,451 16
332				4,540	5,028 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>114,533</u>	<u>126,479</u>
341					0 18
342					0 19
343				1,196,550	1,248,064 20
344					0 21
345				167,811	183,840 22
346				190,704	227,602 23
348	0			9,198	9,857 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)				25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>105,100</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)		5.80%	358	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
<b>Total General Plant</b>	<u>0</u>		<u>358</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>125,223</u>	
Common Utility Plant Allocated to Water Department				38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>125,223</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	0	0	1,564,263	0 25 1,669,363
390					0 26
391					358 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	358
	0	0	0	1,733,388	1,858,611
					0 38
	0	0	0	1,733,388	1,858,611

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		210,894		<b>210,894</b>	1
February		196,766		<b>196,766</b>	2
March		208,730		<b>208,730</b>	3
April		197,211		<b>197,211</b>	4
May		215,040		<b>215,040</b>	5
June		226,178		<b>226,178</b>	6
July		240,775		<b>240,775</b>	7
August		258,078		<b>258,078</b>	8
September		233,260		<b>233,260</b>	9
October		208,258		<b>208,258</b>	10
November		185,286		<b>185,286</b>	11
December		194,874		<b>194,874</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>2,575,350</b>	<b>0</b>	<b>2,575,350</b>	
Less: Water sold				1,995,428	13
Volume pumped but not sold				<b>579,922</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				136,035	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				895	18
Total volume not sold but accounted for				<b>136,930</b>	19
Volume pumped but unaccounted for				<b>442,992</b>	20
Percent of water lost				<b>17%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
This is the best percentage we have had in several years. I believe it reflects better accounting for water used by our crews in flushing and other activities and estimates for main leaks. We will have to continue this process of identifying areas of loss					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,820	23
Date of maximum: 7/28/2003					24
Cause of maximum:					25
Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,250	26
Date of minimum: 4/28/2003					27
Total KWH used for pumping for the year				4,438,200	28
If water is purchased: Vendor Name: na					29
Point of Delivery: na					30

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### SOURCES OF WATER SUPPLY - GROUND WATERS

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	14	24	<b>1</b>
LAKE WINNEBAGO	2	900	14	24	<b>2</b>
LAKE WINNEBAGO	3	1,800	6	36	<b>3</b>

### 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	10	11	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1959	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	3,500	3,500	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	10
Year Installed	1959	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	; STATION 20 & WASHBURN; STATION 20 & WASHBURN; STATION 20 & WASHBURN			15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1993	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	700	700	21
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	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	15	2	3	1
Location	STATION 20 & WASHBURN	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	A/C	A/C	5
Year Installed	1993	1959	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	1,250	2,500	8
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	G.E.	L. ALLIS	10
Year Installed	1993	1959	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	PLANT	PLANT	PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	A/C	A/C	LAYNE NW	18
Year Installed	1959	1959	1961	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	2,500	1,740	21
Pump Motor or Standby Engine Mfr	WAUKESHA	ELEC MECH.	G. E	23
Year Installed	1959	1967	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE BOWLER	5
Year Installed	1961	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,740	3,000	3,000	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	10
Year Installed	1961	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 1	SHORE 2	SHORE 3	14
Location	WELL 29509	WELL 29508	WELL 29520	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1962	1962	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,470	3,470	2,080	21
Pump Motor or Standby Engine Mfr	U. S. MOTORS INC.	U. S. MOTORS, INC.	U. S. MOTORS, INC.	23
Year Installed	1962	1962	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	25	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	SHORE 4	SHORE 5	SHORE 6	1
Location	WELL	WELL	WELL	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,861	4,861	4,861	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 7			14
Location	WELL			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	4,861			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH TOWER	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>3</b>
Year constructed	2001	1937	1977	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	164	164	162	<b>6</b>
Total capacity in gallons (actual)	1,500,000	750,000	1,250,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	<b>10</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000	16.0000	16.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEAR WELL CENTER	NEW SOUTH	NORTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1918	1961	1918	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	580,000	750,000	1,100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000	16.0000	16.0000	12
Is a corrosion control chemical used (yes, no)?	Y	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	SOUTH	SW		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1918	1993		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	187		6
Total capacity in gallons (actual)	667,000	750,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000	3.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

### WATER MAINS

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

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	T	0.750	417	0	0	0	417	1
M	T	1.000	566	0	0	0	566	2
M	T	1.250	640	0	0	0	640	3
M	T	1.500	136	0	0	0	136	4
M	T	2.000	3,181	0	0	0	3,181	5
M	T	3.000	5,888	0	200	0	5,688	6
M	T	4.000	67,582	25	4,083	0	63,524	7
M	T	6.000	701,866	1,734	16,938	0	686,662	8
M	T	8.000	228,937	9,453	0	0	238,390	9
M	T	10.000	119,518	3,070	1,344	0	121,244	10
M	T	12.000	194,091	3,970	0	0	198,061	11
M	T	14.000	110	0	0	0	110	12
M	T	16.000	103,626	2,637	0	0	106,263	13
M	T	18.000	6,309	0	0	0	6,309	14
M	T	20.000	10,989	0	0	0	10,989	15
M	T	22.000	532	0	0	0	532	16
M	T	24.000	4,563	0	0	0	4,563	17
M	T	26.000	380	0	0	0	380	18
M	T	30.000	30	0	0	0	30	19
<b>Total Within Municipality</b>			<b>1,449,361</b>	<b>20,889</b>	<b>22,565</b>	<b>0</b>	<b>1,447,685</b>	
M	T	6.000	8	0	0	0	8	20
M	T	16.000	104	0	0	0	104	21
<b>Total Outside of Municipality</b>			<b>112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112</b>	
<b>Total Utility</b>			<b>1,449,473</b>	<b>20,889</b>	<b>22,565</b>	<b>0</b>	<b>1,447,797</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	12,641	0	0	0	12,641		1
M	1.000	4,926	268	0	0	5,194		2
M	1.250	255	7	0	0	262		3
M	1.500	203	2	0	0	205		4
M	2.000	373	13	0	0	386		5
M	3.000	16	0	0	0	16		6
M	4.000	266	6	0	0	272		7
M	6.000	167	5	0	0	172		8
M	8.000	87	0	0	0	87		9
M	10.000	30	0	0	0	30		10
M	12.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>18,966</b>	<b>301</b>	<b>0</b>	<b>0</b>	<b>19,267</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	118	15	0	0	133	0	1
0.750	21,182	466	38	0	21,610	3,211	2
1.000	769	61	3	0	827	41	3
1.250	4	0	1	0	3	0	4
1.500	303	12	2	0	313	3	5
2.000	287	16	2	0	301	5	6
3.000	101	5	0	0	106	53	7
4.000	51	6	4	0	53	16	8
6.000	4	1	0	0	5	3	9
<b>Total:</b>	<b>22,819</b>	<b>582</b>	<b>50</b>	<b>0</b>	<b>23,351</b>	<b>3,332</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	128	3	0	2	0	0	133	1
0.750	19,241	1,395	28	72	0	874	21,610	2
1.000	164	478	28	39	0	118	827	3
1.250	0	2	0	0	0	1	3	4
1.500	5	246	23	39	0	0	313	5
2.000	0	188	35	78	0	0	301	6
3.000	0	34	16	53	0	3	106	7
4.000	0	21	8	20	0	4	53	8
6.000	0	2	0	3	0	0	5	9
<b>Total:</b>	<b>19,538</b>	<b>2,369</b>	<b>138</b>	<b>306</b>	<b>0</b>	<b>1,000</b>	<b>23,351</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1	0	0	0	1	<b>1</b>
Within Municipality	2,287	73	31	0	2,329	<b>2</b>
<b>Total Fire Hydrants</b>	<b>2,288</b>	<b>73</b>	<b>31</b>	<b>0</b>	<b>2,330</b>	
<b>Flushing Hydrants</b>						
	20	0	0	0	20	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>	

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

Number of hydrants operated during year: 3,184  
 Number of distribution system valves end of year: 7,315  
 Number of distribution valves operated during year: 422

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

641:Did not require large refill of filtration beds with hydrocarbon.  
643:Increased sewer charges due to more suspended solids in loadings.  
662:Additional labor charged here this year.  
665:\$45,000 software upgrade/conversion  
673:One MAJOR and several large breaks that took significantly more of our time and required over \$250,000 of outside contractor services.  
903:Additional labor charges in 2003.  
926:Combination of 4% salary increase impacting fringes, retirement rate increased almost 4%, health insurance premiums increased \$30,000, and year end charge for increase in accrued sick leave and vacation.

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

#### General footnotes

Council resolution 98-366 authorizes PILOT equal to public fire protection charge of \$650,000.

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

#### General footnotes

Adjustment column is all transfers to Plant Financed by Contributions per docket 05-US-105.

Additions in the Transmission and Distribution category are all relate to street reconstructions or new construction areas where main and services were replaced/installed.

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

#### General footnotes

Adjustment column is transfer from Water Utility Plant in Service per docket 05-US-105.

Additions are assessments based on city assessment policies/rates.

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### 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.

Mains paid for by a combination of borrowed funds, developers, and special assessments. Mains contracted in 2002 and 2003 were assessed \$.1217/ sq. ft.

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### Water Services (Page W-22)

#### General footnotes

Services financed by assessments and water utility borrowed funds. Use City assessment rates/policy based on size of service.

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Not enough manpower available to operate valves as often as we would like.

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## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	0	1
<b>Total Sewage Operating Revenues</b>	<b>0</b>	<b>0</b>
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>0</b>	<b>0</b>
<b>Total Operating Revenues</b>	<b>0</b>	<b>0</b>
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>	<b>0</b>
<b>Other Operating Expenses</b>		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
<b>Total Other Operating Expenses</b>	<b>0</b>	<b>0</b>
<b>Total Operating Expenses</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING INCOME</b>	<b>0</b>	<b>0</b>

## SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
<b>Total Sewage Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)		8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>0</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
<b>Total Maintenance Expenses</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)		20
Outside Services Employed (852)		21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)		23

### SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)		25
Rents (857)		26
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>0</b>	<b>0</b>

**TAXES (ACCT. 408 - SEWER)**

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)
Social Security			1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify):			
<b>Total tax expense</b>		<u>0</u>	<u>0</u>

**SEWER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER UTILITY PLANT IN SERVICE  
--Plant Financed by Utility or Municipality--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER UTILITY PLANT IN SERVICE  
--Plant Financed by Contributions--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER UTILITY PLANT IN SERVICE  
--Plant Financed by Contributions--**

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

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## SEWER OPERATING SECTION FOOTNOTES

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NONE