



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

For the Year Ended: DECEMBER 31, 2004

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

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** KIMBERLY WATER UTILITY  
**Utility Address:** 515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**When was utility organized?** 1/1/1925

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** RICK J HERMUS

**Title:** SECRETARY/ TREASURER

**Office Address:** KIMBERLY WATER UTILITY  
515 KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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

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**Name:** JASON VOLLRATH

**Title:** CPA

**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
P.O. BOX 1116  
APPLETON, WI 54912

**Telephone:** (920) 733 - 4957

**Fax Number:** (920) 733 - 6221

**E-mail Address:** JASON@ERICKSON-CPAS.COM

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

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**Name:** ROGER PRICE

**Title:** PRESIDENT

**Office Address:**  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
P.O. BOX 1116  
APPLETON, WI 54912

**Telephone:** (920) 733 - 4957

**Fax Number:** (920) 733 - 6221

**E-mail Address:** JASON@ERICKSON-CPAS.COM

**Date of most recent audit report:** 12/31/2003

**Period covered by most recent audit:** 01/01/03 - 12/31/03

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

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**Name:** RICK J HERMUS

**Title:** SECRETARY/TREASURER

**Office Address:** KIMBERLY WATER UTILITY  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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**Name:** ROB KLEIN

**Title:** SUPERINTENDENT

**Office Address:** KIMBERLY WATER UTILITY  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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**Name of utility commission/committee:** KIMBERLY WATER COMMISSION

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

- JOHN JOHNSON
  - ROBERT KRUEGER
  - ROGER PRICE, CHAIRMAN
  - EARL STRICK
- 

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

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

**Date of Ordinance:**

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

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## IDENTIFICATION AND OWNERSHIP

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

**Firm Name:** N/A

**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)	1,082,456	937,393	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	681,060	693,927	2
Depreciation Expense (403)	113,901	91,437	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	119,270	89,118	5
<b>Total Operating Expenses</b>	<b>914,231</b>	<b>874,482</b>	
<b>Net Operating Income</b>	<b>168,225</b>	<b>62,911</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>168,225</b>	<b>62,911</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	4,905	0	9
Interest and Dividend Income (419)	10,236	24,405	10
Miscellaneous Nonoperating Income (421)	0	1,080,582	11
<b>Total Other Income</b>	<b>15,141</b>	<b>1,104,987</b>	
<b>Total Income</b>	<b>183,366</b>	<b>1,167,898</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,929)	0	12
Other Income Deductions (426)	12,347	12,347	13
<b>Total Miscellaneous Income Deductions</b>	<b>(1,582)</b>	<b>12,347</b>	
<b>Income Before Interest Charges</b>	<b>184,948</b>	<b>1,155,551</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	84,437	89,019	14
Amortization of Debt Discount and Expense (428)	912	912	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>85,349</b>	<b>89,931</b>	
<b>Net Income</b>	<b>99,599</b>	<b>1,065,620</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,222,213	2,157,487	20
Balance Transferred from Income (433)	99,599	1,065,620	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	278,575	894	23
Appropriations of Surplus--Debit (436)	986	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,042,251</b>	<b>3,222,213</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	1,082,456		1,082,456	1
<b>Total (Acct. 400):</b>	<b>1,082,456</b>	<b>0</b>	<b>1,082,456</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	681,060		681,060	2
<b>Total (Acct. 401-402):</b>	<b>681,060</b>	<b>0</b>	<b>681,060</b>	
<b>Depreciation Expense (403):</b>				
Derived	113,901		113,901	3
<b>Total (Acct. 403):</b>	<b>113,901</b>	<b>0</b>	<b>113,901</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	119,270		119,270	5
<b>Total (Acct. 408):</b>	<b>119,270</b>	<b>0</b>	<b>119,270</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>168,225</b>	<b>0</b>	<b>168,225</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
ANTENNA RENTAL	4,905		4,905	10
<b>Total (Acct. 418):</b>	<b>4,905</b>	<b>0</b>	<b>4,905</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>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	10,236	0	10,236 11
<b>Total (Acct. 419):</b>	<b>10,236</b>	<b>0</b>	<b>10,236</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>15,141</b>	<b>0</b>	<b>15,141</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(13,929)		(13,929) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(13,929)</b>	<b>0</b>	<b>(13,929)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		12,347	12,347 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>12,347</b>	<b>12,347</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,929)</b>	<b>12,347</b>	<b>(1,582)</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	84,437		84,437 18
<b>Total (Acct. 427):</b>	<b>84,437</b>	<b>0</b>	<b>84,437</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BONDS	912		912 19
<b>Total (Acct. 428):</b>	<b>912</b>	<b>0</b>	<b>912</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<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 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>85,349</b>	<b>0</b>	<b>85,349</b>
<b>NET INCOME:</b>	<b>111,946</b>	<b>(12,347)</b>	<b>99,599</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,153,978	1,068,235	3,222,213 24
<b>Total (Acct. 216):</b>	<b>2,153,978</b>	<b>1,068,235</b>	<b>3,222,213</b>
<b>Balance Transferred from Income (433):</b>			
Derived	111,946	(12,347)	99,599 25
<b>Total (Acct. 433):</b>	<b>111,946</b>	<b>(12,347)</b>	<b>99,599</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO CORRECT CLOSING OF ACCOUNT 271	0	278,575	278,575 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>278,575</b>	<b>278,575</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	986		986 28
<b>Total (Acct. 436)--Debit:</b>	<b>986</b>	<b>0</b>	<b>986</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,264,938</b>	<b>777,313</b>	<b>3,042,251</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,082,456	0	0	0	1,082,456	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,082,456</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,082,456</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	128,479		128,479	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>128,479</b>	<b>0</b>	<b>128,479</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,397,818	6,414,708	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,269,950	1,372,108	2
<b>Net Utility Plant</b>	<b>5,127,868</b>	<b>5,042,600</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	172,511	104,724	8
Temporary Cash Investments (132)	689,909	990,999	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	309,892	467,009	11
Other Accounts Receivable (143)	237,608	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,358	38,358	14
Materials and Supplies (150)	13,870	16,998	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,354		17
<b>Total Current and Accrued Assets</b>	<b>1,463,502</b>	<b>1,618,088</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,421	17,334	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	1,354	20
<b>Total Deferred Debits</b>	<b>16,421</b>	<b>18,688</b>	
<b>Total Assets and Other Debits</b>	<b>6,607,791</b>	<b>6,679,376</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)	931,852	931,852	21
Appropriated Earned Surplus (215)	80,394	79,411	22
Unappropriated Earned Surplus (216)	3,042,251	3,222,213	23
<b>Total Proprietary Capital</b>	<b>4,054,497</b>	<b>4,233,476</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,965,000	2,040,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,965,000</b>	<b>2,040,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,026	131,276	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	109,465	79,321	31
Interest Accrued (237)	20,919	21,487	32
Other Current and Accrued Liabilities (238)	160,238	172,462	33
<b>Total Current and Accrued Liabilities</b>	<b>323,648</b>	<b>404,546</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	264,646	1,354	36
<b>Total Deferred Credits</b>	<b>264,646</b>	<b>1,354</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,607,791</b>	<b>6,679,376</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	6,414,708	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)	5,317,236	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,080,582	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,397,818</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 (110.1)	966,681	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	303,269	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,269,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,127,868</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. 110.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,081,186				<b>1,081,186</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	113,901				<b>113,901</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,209				<b>5,209</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
TO CORRECT CLOSING OF ACCOL	278,575				<b>278,575</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>397,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,685</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	233,615				<b>233,615</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	278,575				<b>278,575</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>512,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,190</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>966,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>966,681</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.68%					<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	290,922				<b>290,922</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,347				<b>12,347</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,347</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>303,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303,269</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.14%					<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	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	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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,870	16,998
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>13,870</b>	<b>16,998</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>				
BONDS	0	0	16,421	1
<b>Total</b>			<u><u>16,421</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	931,852	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>931,852</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BONDS	12/15/2002	10/01/2022	3.83%	1,965,000	1
<b>Total Bonds (Account 221):</b>				<b>1,965,000</b>	

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	79,321	1
<b>Accruals:</b>		
Charged water department expense	119,270	2
Charged electric department expense		3
Charged sewer department expense	2,155	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>121,425</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	79,321	6
Social Security taxes	10,973	7
PSC Remainder Assessment	987	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>91,281</b>	
<b>Balance end of year</b>	<b>109,465</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>					
NONE	21,487	84,437	85,005	20,919	1
<b>Subtotal</b>	<b>21,487</b>	<b>84,437</b>	<b>85,005</b>	<b>20,919</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,487</b>	<b>84,437</b>	<b>85,005</b>	<b>20,919</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	309,892	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>309,892</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	237,608	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>237,608</b>	
<b>Receivables from Municipality (145):</b>		
FIRE PROTECTION	38,358	12
<b>Total (Acct. 145):</b>	<b>38,358</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	264,646	17
NONE		18
<b>Total (Acct. 253):</b>	<b>264,646</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)	4,485,659	0	0	0	4,485,659	1
Materials and Supplies	15,434	0	0	0	15,434	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,023,933	0	0	0	1,023,933	4
Customer Advances for Construction					0	5
Regulatory Liability	132,323	0	0	0	132,323	6
					0	7
<b>Average Net Rate Base</b>	<b>3,344,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,344,837</b>	
Net Operating Income	168,225	0	0	0	168,225	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.03%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	278,575	0	0	0	278,575	2
<b>Other (specify):</b> NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,929				13,929	4
<b>Other (specify):</b> NONE					0	5
<b>Balance End of Year</b>	<b>264,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264,646</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Receivable due from municipality for fire protection.

Sewer department receivables collected by the water utility.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,048,684	910,095	1
<b>Total Sales of Water</b>	<b>1,048,684</b>	<b>910,095</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,330	8,712	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	6,008	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,442	12,578	6
<b>Total Other Operating Revenues</b>	<b>33,772</b>	<b>27,298</b>	
<b>Total Operating Revenues</b>	<b>1,082,456</b>	<b>937,393</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	152,416	136,494	8
Water Treatment Expenses (630-635)	154,741	114,766	9
Transmission and Distribution Expenses (640-655)	155,458	207,039	10
Customer Accounts Expenses (901-904)	2,513	1,011	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	215,932	234,617	13
<b>Total Operation and Maintenance Expenses</b>	<b>681,060</b>	<b>693,927</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	113,901	91,437	14
Amortization Expense (404-407)		0	15
Taxes (408)	119,270	89,118	16
<b>Total Other Operating Expenses</b>	<b>233,171</b>	<b>180,555</b>	
<b>Total Operating Expenses</b>	<b>914,231</b>	<b>874,482</b>	
<b>NET OPERATING INCOME</b>	<b>168,225</b>	<b>62,911</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				1
Commercial				2
Industrial				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	2,362	110,859	284,126	4
Commercial	156	31,421	61,672	5
Industrial	14	134,949	183,333	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,532</b>	<b>277,229</b>	<b>529,131</b>	
Private Fire Protection Service (462)	5		27,744	7
Public Fire Protection Service (463)	3		190,989	8
Other Sales to Public Authorities (464)	32	7,012	13,674	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	5	188,523	287,146	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,577</b>	<b>472,764</b>	<b>1,048,684</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
DARBOY SANITARY DISTRICT	DISTRICT LIMITS	97,093	153,371	1
VILLAGE OF COMBINED LOCKS	VILLAGE LIMITS	91,430	133,775	2
<b>Total</b>		<b>188,523</b>	<b>287,146</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	153,432	1
Wholesale fire protection billed	37,557	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>190,989</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,330	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,330</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<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	6,377	10
<b>Other (specify):</b>		
MISCELLANEOUS	18,065	11
<b>Total Other Water Revenues (474)</b>	<b>24,442</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0		1
Purchased Water (601)	0		2
Operation Supplies and Expenses (602)	0		3
Maintenance of Water Source Plant (605)	0		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0		5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	115,264	116,097	7
Operation Supplies and Expenses (623)	7,767	6,826	8
Maintenance of Pumping Plant (625)	29,385	13,571	9
<b>Total Pumping Expenses</b>	<b>152,416</b>	<b>136,494</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	37,615	20,823	10
Chemicals (631)	104,453	78,823	11
Operation Supplies and Expenses (632)	1,208	50	12
Maintenance of Water Treatment Plant (635)	11,465	15,070	13
<b>Total Water Treatment Expenses</b>	<b>154,741</b>	<b>114,766</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	1,530	2,102	15
Maintenance of Distribution Reservoirs and Standpipes (650)	375	739	16
Maintenance of Mains (651)	106,396	176,587	17
Maintenance of Services (652)	21,213	15,716	18
Maintenance of Meters (653)	10,152	10,295	19
Maintenance of Hydrants (654)	851	439	20
Maintenance of Other Plant (655)	14,941	1,161	21
<b>Total Transmission and Distribution Expenses</b>	<b>155,458</b>	<b>207,039</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)		0	<b>22</b>
Accounting and Collecting Labor (902)		0	<b>23</b>
Supplies and Expenses (903)	2,513	1,011	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>2,513</b>	<b>1,011</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	55,350	52,700	<b>27</b>
Office Supplies and Expenses (921)	17,151	21,390	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	6,077	4,700	<b>30</b>
Property Insurance (924)	20,450	21,475	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	74,799	102,732	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	7,522	6,294	<b>35</b>
Transportation Expenses (933)	3,274	1,908	<b>36</b>
Maintenance of General Plant (935)	31,309	23,418	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>215,932</b>	<b>234,617</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>681,060</b>	<b>693,927</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		109,465	79,321	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,154	2,162	2
<b>Net property tax equivalent</b>		<b>107,311</b>	<b>77,159</b>	
Social Security		10,973	10,756	3
PSC Remainder Assessment		986	1,203	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>119,270</b>	<b>89,118</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			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.233400				3
County tax rate	mills		5.383100				4
Local tax rate	mills		7.877400				5
School tax rate	mills		11.155700				6
Voc. school tax rate	mills		2.010200				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>26.659800</b>				<b>10</b>
Less: state credit	mills		1.498900				11
<b>Net tax rate</b>	mills		<b>25.160900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.877400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.165900</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>21.043300</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.659800</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789327</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.160900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.860178</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,414,708</b>	6,414,708				22
Materials & Supplies	\$	<b>16,998</b>	16,998				23
<b>Subtotal</b>	\$	<b>6,431,706</b>	<b>6,431,706</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,431,706</b>	<b>6,431,706</b>				<b>26</b>
Assessment Ratio	dec.		0.856971				27
<b>Assessed Value</b>	\$	<b>5,511,786</b>	<b>5,511,786</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.860178</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>109,465</b>	<b>109,465</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>109,465</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,819</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,647		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)	212,560	1,010,278	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>245,207</b>	<b>1,010,278</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	431,976		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	393,265	43,738	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,597		20
<b>Total Pumping Plant</b>	<b>852,838</b>	<b>43,738</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	385,976		23
<b>Total Water Treatment Plant</b>	<b>385,976</b>	<b>0</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)			1,819	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>1,819</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,647	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,222,838	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>1,255,485</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,976	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			437,003	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			27,597	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>896,576</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			385,976	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>385,976</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	186,304	722,825	26
Transmission and Distribution Mains (343)	1,306,982	60,710	27
Fire Mains (344)	0		28
Services (345)	241,967	30,000	29
Meters (346)	199,793	24,697	30
Hydrants (348)	108,753	4,521	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,043,949</b>	<b>842,753</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,730		35
Computer Equipment (391.1)	21,428		36
Transportation Equipment (392)	67,124		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		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)	23,120		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>124,293</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,654,082</b>	<b>1,896,769</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,654,082</b>	<b>1,896,769</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)			150 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	186,304		722,825 26
Transmission and Distribution Mains (343)	30,190		1,337,502 27
Fire Mains (344)			0 28
Services (345)	5,580		266,387 29
Meters (346)	10,141		214,349 30
Hydrants (348)	1,400		111,874 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>233,615</b>	<b>0</b>	<b>2,653,087</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,730 35
Computer Equipment (391.1)			21,428 36
Transportation Equipment (392)			67,124 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,891 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)			23,120 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>124,293</b>
<b>Total utility plant in service directly assignable</b>	<b>233,615</b>	<b>0</b>	<b>5,317,236</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>233,615</b>	<b>0</b>	<b>5,317,236</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	851,963		27
Fire Mains (344)	0		28
Services (345)	157,728		29
Meters (346)	0		30
Hydrants (348)	70,891		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,080,582</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,080,582</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,080,582</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>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)			851,963 27
Fire Mains (344)			0 28
Services (345)			157,728 29
Meters (346)			0 30
Hydrants (348)			70,891 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,080,582</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,080,582</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,080,582</b>

## 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			39,000	<b>39,000</b>	1
February			36,878	<b>36,878</b>	2
March			40,797	<b>40,797</b>	3
April			40,055	<b>40,055</b>	4
May			43,829	<b>43,829</b>	5
June			41,404	<b>41,404</b>	6
July			48,408	<b>48,408</b>	7
August			48,198	<b>48,198</b>	8
September			51,255	<b>51,255</b>	9
October			43,086	<b>43,086</b>	10
November			40,400	<b>40,400</b>	11
December			43,244	<b>43,244</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>516,554</b>	<b>516,554</b>	
Less: Water sold				472,764	13
Volume pumped but not sold				<b>43,790</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				31,066	16
Volume related to equipment/system malfunction				3,290	17
Non-utility volume NOT included in water sales				2,443	18
Total volume not sold but accounted for				<b>36,799</b>	19
Volume pumped but unaccounted for				<b>6,991</b>	20
Percent of water lost				<b>1%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,181	24
Date of maximum: 9/6/2004					25
Cause of maximum:					26
NORMAL SUMMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,033	27
Date of minimum: 2/18/2004					28
Total KWH used for pumping for the year				1,470,160	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

**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>	
404 NORTH JOHN STREET	1	750	12	570,740	Yes	<b>1</b>
253 SOUTH LINCOLN	2	750	12	184,088	Yes	<b>2</b>
1010 FULCER AVENUE	3	750	16	677,658	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	JOHN STREET	LINCOLN	JOHN STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	WEIMAN	GOULDS	5
Year Installed	1966	2002	1994	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,157	1,136	1,157	8
Pump Motor or Standby Engine Mfr	US MOTORS	GE	US MOTORS	9 10
Year Installed	1966	2001	1994	11
Type	OTHER	OTHER	OTHER	12
Horsepower	100	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL 1	DEEP WELL 2	DEEP WELL 3	14
Location	JOHN STREET	LINCOLN STREET	FULCER AVENUE	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	2004	1992	2003	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,330	901	1,400	21
Pump Motor or Standby Engine Mfr	US MOTORS	GE	US MOTORS	22 23
Year Installed	1966	1974	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	150	250	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	HARD WATER BOOSTER			1
Location	JOHN STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1994			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	135			8
Pump Motor or Standby Engine Mfr	US MOTORS			9 10
Year Installed	1994			11
Type	OTHER			12
Horsepower	40			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 JOHN STREET	2 JOHN STREET	2 LINCOLN STREET	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	1924	1965	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	12	12	12	6
Total capacity in gallons (actual)	100,000	230,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000		1.3000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	N		N	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	250000	300000	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1961	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	140	6
Total capacity in gallons (actual)	250,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0	0	0	0	0	1
M	D	4.000	1,209	0	0	0	1,209	2
P	D	4.000	594	0	0	0	594	3
M	D	6.000	50,950	0	17	0	50,933	4
P	D	6.000	7,852	53	0	0	7,905	5
M	D	8.000	16,126	0	32	0	16,094	6
P	D	8.000	46,510	642	0	0	47,152	7
M	D	10.000	3,378	0	0	0	3,378	8
M	D	12.000	7,571	0	990	0	6,581	9
P	D	12.000	26,433	1,022	0	0	27,455	10
<b>Total Within Municipality</b>			<b>160,623</b>	<b>1,717</b>	<b>1,039</b>	<b>0</b>	<b>161,301</b>	
<b>Total Utility</b>			<b>160,623</b>	<b>1,717</b>	<b>1,039</b>	<b>0</b>	<b>161,301</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	203	0	32	0	171		1
M	0.750	1,374	0	0	0	1,374		2
M	1.000	431	0	0	0	431		3
P	1.000	88	32	0	0	120		4
P	1.250	1	0	0	0	1		5
M	1.250	8	0	0	0	8		6
P	1.500	46	6	0	0	52		7
M	1.500	136	0	1	0	135		8
M	2.000	24	0	0	0	24		9
P	2.000	7	1	0	0	8		10
P	4.000	10	0	0	0	10		11
M	4.000	3	0	0	0	3		12
P	6.000	7	0	0	0	7		13
M	6.000	3	0	0	0	3		14
M	8.000	5	0	0	0	5		15
P	8.000	8	0	0	0	8		16
P	10.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
P	12.000	7	0	0	0	7		19
<b>Total Utility</b>		<b>2,364</b>	<b>39</b>	<b>33</b>	<b>0</b>	<b>2,370</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	2,447	169	114	36	<b>2,538</b>	269	1
0.750	33	0	0	(33)	<b>0</b>	0	2
1.000	31	6	7	0	<b>30</b>	6	3
1.500	43	7	5	0	<b>45</b>	13	4
2.000	12	2	2	0	<b>12</b>	4	5
3.000	7	1	0	0	<b>8</b>	8	6
4.000	7	4	3	0	<b>8</b>	5	7
6.000	1	0	0	0	<b>1</b>	1	8
<b>Total:</b>	<b>2,581</b>	<b>189</b>	<b>131</b>	<b>3</b>	<b>2,642</b>	<b>306</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	2,361	103	3	7	0	64	<b>2,538</b>	1
0.750	0	0	0	0	0	0	<b>0</b>	2
1.000	1	16	0	11	0	2	<b>30</b>	3
1.500	0	31	4	6	0	4	<b>45</b>	4
2.000	0	3	3	5	0	1	<b>12</b>	5
3.000	0	2	2	3	0	1	<b>8</b>	6
4.000	0	1	2	0	4	1	<b>8</b>	7
6.000	0	0		0	1	0	<b>1</b>	8
<b>Total:</b>	<b>2,362</b>	<b>156</b>	<b>14</b>	<b>32</b>	<b>5</b>	<b>73</b>	<b>2,642</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	260	10	2		268	2
<b>Total Fire Hydrants</b>	<b>260</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>268</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	268
Number of distribution system valves end of year:	471
Number of distribution valves operated during year:	240

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Water lateral money received from the general fund.

Number of meters increased and the fixed assets increased as well.

---

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

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

Maintenance of pumping plant and equipment - more maintenance required than last year.

Operation labor - more labor used than last year.

Chemicals - more water treated than last year.

Maintenance of mains - less maintenance required than last year.

Maintenance of services - more maintenance required than last year.

Maintenance of other plant - related to the new water tower.

Employees pensions and benefits - less expense than last year.

Maintenance of general plant - more maintenance required than last year.

---

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

A new water tower was completed in 2004.

A new pumphouse was completed in 2004.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

A new water tower was completed in 2004.

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### Water Mains (Page W-17)

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

Additions were financed from general operations.

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### Water Services (Page W-18)

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

Additions were financed by general operations.

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

All services are in use.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Explain all reported adjustments.**

Fix small discrepancy in prior year numbers.

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

Yes.

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### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

Four hydrants were adopted by the water utility at no cost.

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