



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: WATERTOWN WATER DEPARTMENT

---

Principal Office: 800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

---

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WATERTOWN WATER DEPARTMENT

**Utility Address:** 800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**When was utility organized?** 9/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR. PAUL LANGE

**Title:** SUPERINTENDENT

**Office Address:** WATERTOWN WATER COMMISSION  
800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 50394-0004

**Telephone:** (920) 262 - 4085 EXT

**Fax Number:** (920) 262 - 4077

**E-mail Address:**

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2469

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jdobson@virchowkrause.com

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

**Name:** MR. JOHN DAVID

**Title:** MAYOR

**Office Address:**  
800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4009

**Fax Number:** (920) 262 - 4016

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** VICKI HELLENBRAND

**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2387

**Fax Number:** (608) 249 - 8532

**E-mail Address:** vhellenbrand@virchowkrause.com

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** MR PAUL LANGE

**Title:** SUPERINTENDENT

**Office Address:** WATERTOWN WATER COMMISSION  
800 HOFFMAN DRIVE  
P.O. BOX 477  
WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4085 EXT

**Fax Number:** (920) 262 - 4077

**E-mail Address:**

**Name of utility commission/committee:** WATERTOWN CITY COUNCIL

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

- MR NORM BARTEL
- MR PATRICK BLESKE
- MR JAMES BRAUGHLER
- MS KARYN CABLE
- MR RON KRUGER
- MR JIM LESLIE
- MS ANGIE TIETZ
- MR GERALD YENSER
- MR KENNETH ZINDARS

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) - EXT

**Fax Number:** ( ) -

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,375,688	3,104,531	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,422,496	1,295,137	2
Depreciation Expense (403)	568,730	525,337	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	502,920	477,827	5
<b>Total Operating Expenses</b>	<b>2,494,146</b>	<b>2,298,301</b>	
<b>Net Operating Income</b>	<b>881,542</b>	<b>806,230</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>881,542</b>	<b>806,230</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	56	(212)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	29,734	46,906	10
Miscellaneous Nonoperating Income (421)	1,004,811	252,640	11
<b>Total Other Income</b>	<b>1,034,601</b>	<b>299,334</b>	
<b>Total Income</b>	<b>1,916,143</b>	<b>1,105,564</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(27,152)	0	12
Other Income Deductions (426)	95,709	82,793	13
<b>Total Miscellaneous Income Deductions</b>	<b>68,557</b>	<b>82,793</b>	
<b>Income Before Interest Charges</b>	<b>1,847,586</b>	<b>1,022,771</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	394,970	403,231	14
Amortization of Debt Discount and Expense (428)	13,289	13,289	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	9,916	19
<b>Total Interest Charges</b>	<b>408,259</b>	<b>406,604</b>	
<b>Net Income</b>	<b>1,439,327</b>	<b>616,167</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,182,418	7,502,387	20
Balance Transferred from Income (433)	1,439,327	616,167	21
Miscellaneous Credits to Surplus (434)	0	5,140,727	22
Miscellaneous Debits to Surplus--Debit (435)	0	76,863	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>14,621,745</b>	<b>13,182,418</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	3,375,688		3,375,688	1
<b>Total (Acct. 400):</b>	<b>3,375,688</b>	<b>0</b>	<b>3,375,688</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,422,496		1,422,496	2
<b>Total (Acct. 401-402):</b>	<b>1,422,496</b>	<b>0</b>	<b>1,422,496</b>	
<b>Depreciation Expense (403):</b>				
Derived	568,730		568,730	3
<b>Total (Acct. 403):</b>	<b>568,730</b>	<b>0</b>	<b>568,730</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	502,920		502,920	5
<b>Total (Acct. 408):</b>	<b>502,920</b>	<b>0</b>	<b>502,920</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>881,542</b>	<b>0</b>	<b>881,542</b>	

**OTHER INCOME**

<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	56		56	8
<b>Total (Acct. 415-416):</b>	<b>56</b>	<b>0</b>	<b>56</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>	

### 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>			
INTEREST AND DIVIDEND INCOME	29,734	0	29,734 11
<b>Total (Acct. 419):</b>	<b>29,734</b>	<b>0</b>	<b>29,734</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,004,811	1,004,811 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,004,811</b>	<b>1,004,811</b>
<b>TOTAL OTHER INCOME:</b>	<b>29,790</b>	<b>1,004,811</b>	<b>1,034,601</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(27,152)	[REDACTED]	(27,152) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(27,152)</b>	<b>0</b>	<b>(27,152)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	95,709	95,709 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>95,709</b>	<b>95,709</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(27,152)</b>	<b>95,709</b>	<b>68,557</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	394,970	[REDACTED]	394,970 18
<b>Total (Acct. 427):</b>	<b>394,970</b>	<b>0</b>	<b>394,970</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	13,289	[REDACTED]	13,289 19
<b>Total (Acct. 428):</b>	<b>13,289</b>	<b>0</b>	<b>13,289</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	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	[REDACTED]	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>408,259</b>	<b>0</b>	<b>408,259</b>
<b>NET INCOME:</b>	<b>530,225</b>	<b>909,102</b>	<b>1,439,327</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	7,871,844	5,310,574	13,182,418 24
<b>Total (Acct. 216):</b>	<b>7,871,844</b>	<b>5,310,574</b>	<b>13,182,418</b>
<b>Balance Transferred from Income (433):</b>			
Derived	530,225	909,102	1,439,327 25
<b>Total (Acct. 433):</b>	<b>530,225</b>	<b>909,102</b>	<b>1,439,327</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>			
NONE	0	0	0 27
<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 28
<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 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>8,402,069</b>	<b>6,219,676</b>	<b>14,621,745</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)	56				56	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	

### 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	3,375,688	0	0	0	3,375,688	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	8,009				8,009	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,367,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,367,679</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	486,826		486,826	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	5,060		5,060	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	333		333	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>492,219</b>	<b>0</b>	<b>492,219</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		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 (101-107)	29,893,205	28,481,837	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,450,094	5,389,666	2
<b>Net Utility Plant</b>	<b>24,443,111</b>	<b>23,092,171</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>24,443,111</b>	<b>23,092,171</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>750</b>	<b>750</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,905,712	1,791,799	9
<b>Total Other Property and Investments</b>	<b>1,906,462</b>	<b>1,792,549</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	291,223	818,114	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	302,975	278,340	15
Other Accounts Receivable (143)	115,037	19,022	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	111,393	130,099	18
Materials and Supplies (151-163)	98,182	80,753	19
Prepayments (165)	29,660	23,157	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>948,470</b>	<b>1,349,485</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	177,641	190,979	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>177,641</b>	<b>190,979</b>	
<b>Total Assets and Other Debits</b>	<b>27,475,684</b>	<b>26,425,184</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)	2,736,420	2,736,420	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,621,745	13,182,418	28
<b>Total Proprietary Capital</b>	<b>17,358,165</b>	<b>15,918,838</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	8,931,863	9,355,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	76,863	31
<b>Total Long-Term Debt</b>	<b>8,931,863</b>	<b>9,431,863</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	94,049	458,249	33
Payables to Municipality (233)	0	76,182	34
Customer Deposits (235)			35
Taxes Accrued (236)	476,283	450,645	36
Interest Accrued (237)	68,167	67,114	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	31,274	22,293	41
<b>Total Current and Accrued Liabilities</b>	<b>669,773</b>	<b>1,074,483</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	515,883	0	44
<b>Total Deferred Credits</b>	<b>515,883</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>27,475,684</b>	<b>26,425,184</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	28,481,837	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)	22,982,254	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,855,862	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)	55,089				8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>29,893,205</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)	4,786,940	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	662,741	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				13
Accumulated Provision for Amortization of Utility Plant in Service (114)	413				14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>5,450,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>24,443,111</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>	4,807,675				<b>4,807,675</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	568,730				<b>568,730</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,298				<b>23,298</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Accumulated Depreciation on CCNC	(413)				<b>(413)</b>	<b>9</b>
Salvage	3,616				<b>3,616</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>595,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>595,231</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	70,196				<b>70,196</b>	<b>18</b>
Cost of removal	2,735				<b>2,735</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	543,035				<b>543,035</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>615,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>615,966</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,786,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,786,940</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	581,991				<b>581,991</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	95,709				<b>95,709</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<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>95,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,709</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	14,959				<b>14,959</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>14,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,959</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>662,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>662,741</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND	750			750	2
<b>Total Nonutility Property (121)</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					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 (154)	98,182	80,753
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>98,182</b>	<b>80,753</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>				
02 REVENUE BONDS	7,989	428	143,744	1
96 REVENUE BONDS	5,300	428	33,897	2
<b>Total</b>			<b>177,641</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,736,420	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,736,420</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	2,060,000	<b>1</b>
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	6,795,000	<b>2</b>
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.25%	76,863	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>8,931,863</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 8,931,863**

### 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.

---

<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>
--	----------------------------------	--	----------------------------------	---

---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	450,645	1
<b>Accruals:</b>		
Charged water department expense	502,920	2
Charged electric department expense		3
Charged sewer department expense	7,692	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>510,612</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	450,645	6
Social Security taxes	30,465	7
PSC Remainder Assessment	3,864	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>484,974</b>	
<b>Balance end of year</b>	<b>476,283</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>					
1996 REVENUE BONDS	20,867	117,230	119,225	18,872	1
2003 WRS PAYOFF -STFL		3,982		3,982	2
2002 REVENUE BONDS	46,247	273,758	274,692	45,313	3
<b>Subtotal</b>	<b>67,114</b>	<b>394,970</b>	<b>393,917</b>	<b>68,167</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<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	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>67,114</b>	<b>394,970</b>	<b>393,917</b>	<b>68,167</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>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
REDEMPTION ACCOUNT	505,532	5
RESERVE ACCOUNT	899,824	6
DEPRECIATION ACCOUNT	129,731	7
RENTAL INCOME ACCOUNT	370,625	8
<b>Total (Acct. 128):</b>	<b>1,905,712</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	301,712	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE WATER PENALTY	1,263	15
<b>Total (Acct. 142):</b>	<b>302,975</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

### 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>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
OTHER ACCOUNT RECEIVABLE FOR DEVELOPMENT INSPECTIONS	115,037	18
<b>Total (Acct. 143):</b>	<b>115,037</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON TAX ROLL	113,632	19
RECEIVABLE FROM SEWER-JMA	(2,239)	20
<b>Total (Acct. 145):</b>	<b>111,393</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	29,660	21
<b>Total (Acct. 165):</b>	<b>29,660</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	515,883	28
NONE		29
<b>Total (Acct. 253):</b>	<b>515,883</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)	22,785,762	0	0	0	22,785,762	1
Materials and Supplies	89,467	0	0	0	89,467	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,797,307	0	0	0	4,797,307	4
Customer Advances for Construction					0	5
Regulatory Liability	257,941	0	0	0	257,941	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>17,819,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,819,981</b>	
Net Operating Income	881,542	0	0	0	881,542	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.95%</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	543,035	0	0	0	543,035	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	27,152				27,152	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>515,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>515,883</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Net Utility Plant (Page F-07)

#### General footnotes

Account 114: This is accumulated depreication on completed construction not classified.

---

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

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

Done

---

### Identification and Ownership (Page iv)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Watertown Water Department  
Watertown, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Watertown Water Department, an enterprise fund of the City of Watertown as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin  
February 18, 2005

---

**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)	3,226,615	3,032,801	1
<b>Total Sales of Water</b>	<b>3,226,615</b>	<b>3,032,801</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	15,803	15,326	2
Miscellaneous Service Revenues (471)	2,884	1,656	3
Rents from Water Property (472)	109,572	37,139	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	20,814	17,609	6
<b>Total Other Operating Revenues</b>	<b>149,073</b>	<b>71,730</b>	
<b>Total Operating Revenues</b>	<b>3,375,688</b>	<b>3,104,531</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	40,543	18,223	7
Pumping Expenses (620-633)	301,375	308,930	8
Water Treatment Expenses (640-652)	123,560	100,597	9
Transmission and Distribution Expenses (660-678)	435,277	415,479	10
Customer Accounts Expenses (901-905)	77,875	72,160	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	443,866	379,748	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,422,496</b>	<b>1,295,137</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	568,730	525,337	14
Amortization Expense (404-407)		0	15
Taxes (408)	502,920	477,827	16
<b>Total Other Operating Expenses</b>	<b>1,071,650</b>	<b>1,003,164</b>	
<b>Total Operating Expenses</b>	<b>2,494,146</b>	<b>2,298,301</b>	
<b>NET OPERATING INCOME</b>	<b>881,542</b>	<b>806,230</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	9	224	13,469	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>9</b>	<b>224</b>	<b>13,469</b>	
Metered Sales to General Customers (461)				
Residential	7,127	384,012	1,519,284	4
Commercial	791	196,673	587,892	5
Industrial	61	111,511	281,491	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,979</b>	<b>692,196</b>	<b>2,388,667</b>	
Private Fire Protection Service (462)	43		25,619	7
Public Fire Protection Service (463)	8,006		733,139	8
Other Sales to Public Authorities (464)	43	27,207	65,721	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>16,080</b>	<b>719,627</b>	<b>3,226,615</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>
------------------------------	----------------------------------	--	-------------------------

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)	733,139	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>733,139</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	15,803	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>15,803</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	2,884	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,884</b>	
<b>Rents from Water Property (472):</b>		
MISCELLANEOUS RENTS FROM WATER PROPERTY	109,572	8
<b>Total Rents from Water Property (472)</b>	<b>109,572</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	20,814	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>20,814</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		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	39,181	14,082	7
Maintenance of Collecting and Impounding Reservoirs (612)		738	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	420	2,385	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)	942	1,018	13
<b>Total Source of Supply Expenses</b>	<b>40,543</b>	<b>18,223</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	17,490	10,775	16
Fuel or Power Purchased for Pumping (623)	228,948	214,313	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	48,656	64,325	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)	269	0	24
Maintenance of Pumping Equipment (633)	6,012	19,517	25
<b>Total Pumping Expenses</b>	<b>301,375</b>	<b>308,930</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	29,118	11,712	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)	84,817	75,641	<b>28</b>
Miscellaneous Expenses (643)	2,890	0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	6,735	13,244	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>123,560</b>	<b>100,597</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	11,840	14,179	<b>36</b>
Meter Expenses (663)	26,606	28,944	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	94,312	80,573	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	14	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	111,144	115,884	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	166,215	135,372	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	12,090	24,434	<b>46</b>
Maintenance of Meters (676)		0	<b>47</b>
Maintenance of Hydrants (677)	13,056	16,093	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>435,277</b>	<b>415,479</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	19,451	20,283	<b>51</b>
Customer Records and Collection Expenses (903)	50,415	51,877	<b>52</b>
Uncollectible Accounts (904)	8,009	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	54
<b>Total Customer Accounts Expenses</b>	<b>77,875</b>	<b>72,160</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	46,922	72,623	56
Office Supplies and Expenses (921)	40,271	36,595	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	72,059	37,316	59
Property Insurance (924)	27,430	19,656	60
Injuries and Damages (925)	19,940	23,150	61
Employee Pensions and Benefits (926)	162,843	143,450	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	20,751	9,395	65
Rents (931)		0	66
Maintenance of General Plant (932)	53,650	37,563	67
<b>Total Administrative and General Expenses</b>	<b>443,866</b>	<b>379,748</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,422,496</b>	<b>1,295,137</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		476,283	450,644	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,692	7,603	2
<b>Net property tax equivalent</b>		<b>468,591</b>	<b>443,041</b>	
Social Security		30,465	31,163	3
PSC Remainder Assessment		3,864	3,623	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>502,920</b>	<b>477,827</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			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.212360				3
County tax rate	mills		4.599350				4
Local tax rate	mills		7.775430				5
School tax rate	mills		9.501520				6
Voc. school tax rate	mills		1.393510				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>23.482170</b>				<b>10</b>
Less: state credit	mills		1.185950				11
<b>Net tax rate</b>	mills		<b>22.296220</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.775430</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.895030</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>18.670460</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.482170</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795091</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.296220</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.727522</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>28,481,837</b>	28,481,837				22
Materials & Supplies	\$	<b>80,753</b>	80,753				23
<b>Subtotal</b>	\$	<b>28,562,590</b>	<b>28,562,590</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>28,562,590</b>	<b>28,562,590</b>				<b>26</b>
Assessment Ratio	dec.		0.940632				27
<b>Assessed Value</b>	\$	<b>26,866,886</b>	<b>26,866,886</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.727522</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>476,283</b>	<b>476,283</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	250,521					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>476,283</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)	134,157		4
Structures and Improvements (311)	265,859		5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	650,856		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,361,672</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	20,678		12
Structures and Improvements (321)	643,262		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,374,718		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,999		20
<b>Total Pumping Plant</b>	<b>2,102,748</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	4,535,355		22
Water Treatment Equipment (332)	2,604,178	5,500	23
<b>Total Water Treatment Plant</b>	<b>7,155,975</b>	<b>5,500</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)			134,157	4
Structures and Improvements (311)			265,859	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(83,294)	567,562	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(83,294)</b>	<b>1,278,378</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)		(10,252)	633,010	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(15,377)	1,359,341	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,999	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(25,629)</b>	<b>2,077,119</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)		(22,041)	4,513,314	22
Water Treatment Equipment (332)		(29,218)	2,580,460	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(51,259)</b>	<b>7,110,216</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)	29,763		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,196,571		26
Transmission and Distribution Mains (343)	6,387,657	348,526	27
Fire Mains (344)	0		28
Services (345)	904,960	75,454	29
Meters (346)	922,628	43,071	30
Hydrants (348)	1,083,680	58,960	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,525,259</b>	<b>526,011</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	575,339		34
Office Furniture and Equipment (391)	51,270		35
Computer Equipment (391.1)	67,794	35,031	36
Transportation Equipment (392)	152,949	31,654	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	108,916	24,237	39
Laboratory Equipment (395)	12,241	928	40
Power Operated Equipment (396)	45,409		41
Communication Equipment (397)	87,145		42
SCADA Equipment (397.1)	334,579		43
Miscellaneous Equipment (398)	7,975		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,443,617</b>	<b>91,850</b>	
<b>Total utility plant in service directly assignable</b>	<b>22,589,271</b>	<b>623,361</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>22,589,271</b>	<b>623,361</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)			29,763 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,196,571 26
Transmission and Distribution Mains (343)	16,124		6,720,059 27
Fire Mains (344)			0 28
Services (345)	907		979,507 29
Meters (346)	24,486		941,213 30
Hydrants (348)	6,427		1,136,213 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>47,944</b>	<b>0</b>	<b>11,003,326</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			575,339 34
Office Furniture and Equipment (391)			51,270 35
Computer Equipment (391.1)			102,825 36
Transportation Equipment (392)	22,252		162,351 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			133,153 39
Laboratory Equipment (395)			13,169 40
Power Operated Equipment (396)			45,409 41
Communication Equipment (397)			87,145 42
SCADA Equipment (397.1)			334,579 43
Miscellaneous Equipment (398)			7,975 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>22,252</b>	<b>0</b>	<b>1,513,215</b>
<b>Total utility plant in service directly assignable</b>	<b>70,196</b>	<b>(160,182)</b>	<b>22,982,254</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>70,196</b>	<b>(160,182)</b>	<b>22,982,254</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,447		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>72,447</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,794		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	8,690		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>14,484</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	37,829		22
Water Treatment Equipment (332)	16,512		23
<b>Total Water Treatment Plant</b>	<b>54,341</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)		83,294	155,741	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>83,294</b>	<b>155,741</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		10,252	16,046	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		15,377	24,067	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>25,629</b>	<b>40,113</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		29,218	67,047	22
Water Treatment Equipment (332)		22,041	38,553	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>51,259</b>	<b>105,600</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,225,179	644,763	27
Fire Mains (344)	0		28
Services (345)	1,188,173	102,910	29
Meters (346)	0		30
Hydrants (348)	337,942	70,400	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,751,294</b>	<b>818,073</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>5,892,566</b>	<b>818,073</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,892,566</b>	<b>818,073</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)	11,676		4,858,266 27
Fire Mains (344)			0 28
Services (345)	1,253		1,289,830 29
Meters (346)			0 30
Hydrants (348)	2,030		406,312 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,959</b>	<b>0</b>	<b>6,554,408</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>14,959</b>	<b>160,182</b>	<b>6,855,862</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,959</b>	<b>160,182</b>	<b>6,855,862</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)	16,431	2.50%	6,646	1
Collecting and Impounding Reservoirs (312)	38,138	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	175,224	2.94%	17,911	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	101,680	1.77%	4,297	6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>331,473</b>		<b>29,991</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	157,742	2.43%	15,507	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	41,879	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	434,082	4.42%	60,423	12
Diesel Pumping Equipment (326)	1,146	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	19,998	4.29%		15
<b>Total Pumping Plant</b>	<b>654,847</b>		<b>76,025</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	603,559	2.50%	113,108	16
Water Treatment Equipment (332)	587,763	3.24%	83,991	17
<b>Total Water Treatment Plant</b>	<b>1,191,322</b>		<b>197,099</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	337,574	1.86%	22,256	19
Transmission and Distribution Mains (343)	1,062,769	1.00%	65,539	20
Fire Mains (344)	0	0.00%		21
Services (345)	135,496	2.90%	27,325	22
Meters (346)	345,312	5.00%	46,596	23
Hydrants (348)	112,872	2.10%	23,309	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					23,077	1
312					39,275	2
313					0	3
314				(373)	192,762	4
315					0	5
316					105,977	6
317					0	7
	0	0	0	(373)	361,091	
321					173,249	8
322					0	9
323					41,879	10
324					0	11
325					494,505	12
326					1,241	13
327					0	14
328					19,998	15
	0	0	0	0	730,872	
331				(317)	716,350	16
332					671,754	17
	0	0	0	(317)	1,388,104	
341					0	18
342					359,830	19
343	16,124			(441,998)	670,186	20
344					0	21
345	907	1,727		(74,799)	85,388	22
346	24,486	154			367,268	23
348	6,427	854	516	(25,548)	103,868	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	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,994,023</b>		<b>185,025</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	52,485	2.27%	13,060	<b>26</b>
Office Furniture and Equipment (391)	21,976	5.88%	3,015	<b>27</b>
Computer Equipment (391.1)	64,852	25.00%	21,328	<b>28</b>
Transportation Equipment (392)	152,315	10.56%	16,648	<b>29</b>
Stores Equipment (393)	0	0.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	74,201	5.88%	7,117	<b>31</b>
Laboratory Equipment (395)	7,357	5.88%	747	<b>32</b>
Power Operated Equipment (396)	32,253	6.07%	2,756	<b>33</b>
Communication Equipment (397)	74,429	9.09%	36,835	<b>34</b>
SCADA Equipment (397.1)	154,034	9.09%	1,500	<b>35</b>
Miscellaneous Equipment (398)	2,108	5.88%	469	<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b>636,010</b>		<b>103,475</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,807,675</b>		<b>591,615</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>4,807,675</b>		<b>591,615</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
	47,944	2,735	516	(542,345)	1,586,540
390					65,545 26
391					24,991 27
391.1					86,180 28
392	22,252		3,100		149,811 29
393					0 30
394					81,318 31
395					8,104 32
396					35,009 33
397					111,264 34
397.1					155,534 35
398					2,577 36
399					0 37
	22,252	0	3,100	0	720,333
	70,196	2,735	3,616	(543,035)	4,786,940
					0 38
	70,196	2,735	3,616	(543,035)	4,786,940

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	2.50%		1
Collecting and Impounding Reservoirs (312)	0	1.67%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	1,811	2.94%	3,354	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	1.77%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>1,811</b>		<b>3,354</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	70	2.43%	265	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	192	4.42%	724	12
Diesel Pumping Equipment (326)	0	4.29%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	0	4.29%		15
<b>Total Pumping Plant</b>	<b>262</b>		<b>989</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,201	2.50%	1,311	16
Water Treatment Equipment (332)	267	3.24%	892	17
<b>Total Water Treatment Plant</b>	<b>1,468</b>		<b>2,203</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	0	1.86%		19
Transmission and Distribution Mains (343)	457,541	1.00%	45,417	20
Fire Mains (344)	0	0.00%		21
Services (345)	92,074	2.90%	35,931	22
Meters (346)	0	5.00%		23
Hydrants (348)	28,835	2.10%	7,815	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					5,165 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	5,165
321					335 8
322					0 9
323					0 10
324					0 11
325					916 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	1,251
331					2,512 16
332					1,159 17
	0	0	0	0	3,671
341					0 18
342					0 19
343	11,676				491,282 20
344					0 21
345	1,253				126,752 22
346					0 23
348	2,030				34,620 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0	0.00%	25
<b>Total Transmission and Distribution Plant</b>	<b>578,450</b>		<b>89,163</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0	2.70%	26
Office Furniture and Equipment (391)	0	5.88%	27
Computer Equipment (391.1)	0	25.00%	28
Transportation Equipment (392)	0	10.56%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	5.88%	31
Laboratory Equipment (395)	0	5.88%	32
Power Operated Equipment (396)	0	6.07%	33
Communication Equipment (397)	0	9.09%	34
SCADA Equipment (397.1)	0	9.09%	35
Miscellaneous Equipment (398)	0	5.88%	36
Other Tangible Property (399)	0	0.00%	37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>581,991</b>		<b>95,709</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>581,991</b>		<b>95,709</b>

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

<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>
349					0 25
	<u>14,959</u>	0	0	0	<u>652,654</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	<u>14,959</u>	0	0	0	<u>662,741</u>
					0 38
	<u>14,959</u>	0	0	0	<u>662,741</u>

## 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			75,131	<b>75,131</b>	1
February			79,816	<b>79,816</b>	2
March			85,991	<b>85,991</b>	3
April			84,520	<b>84,520</b>	4
May			79,545	<b>79,545</b>	5
June			76,895	<b>76,895</b>	6
July			79,491	<b>79,491</b>	7
August			82,579	<b>82,579</b>	8
September			91,661	<b>91,661</b>	9
October			81,918	<b>81,918</b>	10
November			77,680	<b>77,680</b>	11
December			80,590	<b>80,590</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>975,817</b>	<b>975,817</b>	
Less: Water sold				719,627	13
Volume pumped but not sold				<b>256,190</b>	14
Volume sold as a percent of volume pumped				<b>74%</b>	15
Volume used for water production, water quality and system maintenance				38,880	16
Volume related to equipment/system malfunction				75,600	17
Non-utility volume NOT included in water sales				500	18
Total volume not sold but accounted for				<b>114,980</b>	19
Volume pumped but unaccounted for				<b>141,210</b>	20
Percent of water lost				<b>14%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,263	23
Date of maximum: 9/20/2004					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,110	26
Date of minimum: 8/15/2004					27
Total KWH used for pumping for the year				2,387,738	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**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>	
806 S FIRST ST	1	1,145	10	864	Yes	<b>1</b>
HOSPITAL DR	10	840	20	1,936	Yes	<b>2</b>
WATER ST	3	745	10	864	Yes	<b>3</b>
WESTERN AVE	4	725	16	1,814	Yes	<b>4</b>
806 S FIRST ST	5	712	16	2,808	Yes	<b>5</b>
LAFAYETTE ST	6	703	18	2,229	Yes	<b>6</b>
WEST ST	7	710	18	1,771	Yes	<b>7</b>
HOSPITAL DR	8	795	18	1,771	Yes	<b>8</b>
WATER TOWER COURT	9	890	20	1,648	Yes	<b>9</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	1	10	11	1
Location	806 S FIRST ST	137 HOSPITAL DR	WEST ST	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1990	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1986	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	3	4	14
Location	WEST ST	597 S WATER ST	407 WESTERN AVE	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN TURBINE	LAYNE	18
Year Installed	2001	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	600	1,400	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	2001	1986	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	30	50	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	5	6	7	1
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1997	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	1,500	1,075	8
Pump Motor or Standby Engine Mfr	US	US	LAYNE	9 10
Year Installed	1994	1997	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9	HIGH LIFT #1	14
Location	137 HOSPITAL DR	WATER TOWER COURT	137 HOSPITAL DR	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	PEERLESS	18
Year Installed	1997	2001	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,300	1,200	1,500	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1997	2001	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	100	60	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	HIGH LIFT #1 FIRST	HIGH LIFT #2	HIGH LIFT #2 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DR	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	GOULD	5
Year Installed	1978	1996	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	MARATHON	9 10
Year Installed	1978	1996	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #3	HIGH LIFT #3 FIRST	HIGH LIFT #4	14
Location	137 HOSPITAL DRIVE	806 S. FIRST STREET	806 S. FIRST STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	CRANE DEMING	FAIRBANKS	18
Year Installed	2002	1992	1952	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	US	G.E.	FAIRBANKS	22 23
Year Installed	2002	1992	1952	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	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	LOW LIFT #1	LOW LIFT #2	LOW LIFT #3	1
Location	806 S. FIRST STREET	806 S.FIRST STREET	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1993	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	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	HOSPITAL DRIVE	O CONNELL	RAW	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>3</b>
Year constructed	1996	1951	1966	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	80	143	15	<b>6</b>
Total capacity in gallons (actual)	300,000	300,000	360,000	<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)	OTHER	OTHER	CENTRAL FACILITIES	<b>10</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	8.1000	8.1000	<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	TREATMENT	WEST ST	WESTERN	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1952	1985	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	15	98	123	6
Total capacity in gallons (actual)	324,000	500,000	300,000	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	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.6000	3.6000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	20	0	0	0	20	1
M	D	4.000	30,176	10	10	0	30,176	2
M	D	6.000	316,902	3,775	1,800	0	318,877	3
M	D	8.000	141,949	11,684	930	0	152,703	4
M	S	8.000	3,097	0	0	0	3,097	5
M	D	10.000	34,794	1,650	1,650	0	34,794	6
M	S	10.000	3,273	0	0	0	3,273	7
M	D	12.000	7,928	1,223	0	0	9,151	8
M	S	12.000	3,043	0	0	0	3,043	9
M	T	12.000	41,354	0	0	0	41,354	10
M	T	14.000	1,090	0	0	0	1,090	11
M	S	16.000	70	0	0	0	70	12
M	T	16.000	7,883	0	0	0	7,883	13
M	S	18.000	85	0	0	0	85	14
<b>Total Within Municipality</b>			<b>591,664</b>	<b>18,342</b>	<b>4,390</b>	<b>0</b>	<b>605,616</b>	
<b>Total Utility</b>			<b>591,664</b>	<b>18,342</b>	<b>4,390</b>	<b>0</b>	<b>605,616</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,356	0	51	0	1,305		1
M	0.750	2,865	47	0	0	2,912		2
M	1.000	2,523	82	0	0	2,605		3
M	1.250	9	0	0	0	9		4
M	1.500	330	0	0	0	330		5
L	1.500	13	0	0	0	13		6
L	2.000	7	0	0	0	7		7
M	2.000	96	29	0	0	125		8
M	4.000	42	1	0	0	43		9
M	6.000	36	4	0	0	40		10
M	8.000	6	1	0	0	7		11
M	10.000	2	0	0	0	2		12
<b>Total Utility</b>		<b>7,285</b>	<b>164</b>	<b>51</b>	<b>0</b>	<b>7,398</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	7,405	600	409	39	<b>7,635</b>	957	1
0.750	1,198	0	6	59	<b>1,251</b>	17	2
1.000	276	0	25	15	<b>266</b>	30	3
1.500	149	0	8	(9)	<b>132</b>	22	4
2.000	105	0	1	(14)	<b>90</b>	12	5
3.000	47	0	0	(3)	<b>44</b>	2	6
4.000	16	0	0	(1)	<b>15</b>	8	7
6.000	9	0	0	(2)	<b>7</b>	6	8
<b>Total:</b>	<b>9,205</b>	<b>600</b>	<b>449</b>	<b>84</b>	<b>9,440</b>	<b>1,054</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	6,241	389	10	14	0	981	<b>7,635</b>	1
0.750	938	93	7	2	0	211	<b>1,251</b>	2
1.000	28	152	11	8	0	67	<b>266</b>	3
1.500	1	85	10	7	0	29	<b>132</b>	4
2.000	0	52	15	7	0	16	<b>90</b>	5
3.000	0	17	2	6	0	19	<b>44</b>	6
4.000	0	5	4	1	0	5	<b>15</b>	7
6.000	0	3	2	1	0	1	<b>7</b>	8
<b>Total:</b>	<b>7,208</b>	<b>796</b>	<b>61</b>	<b>46</b>	<b>0</b>	<b>1,329</b>	<b>9,440</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	1,093	70	26		1,137	2
<b>Total Fire Hydrants</b>	<b>1,093</b>	<b>70</b>	<b>26</b>	<b>0</b>	<b>1,137</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:	2,346
Number of distribution system valves end of year:	1,171
Number of distribution valves operated during year:	1,171

## WATER OPERATING SECTION FOOTNOTES

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

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

Done

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

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

- Account 673: more main breaks to repair in 2004; resulted in increased excavation services.
- Account 641: cyclycal purchase; high in 2002 and 2004, low in 2003.
- Account 633: 2003 had large bill to remove, repair and reassemble pump.
- Account 923: includes vulnerability assessment for \$4,000 and water quality investigation for \$4,800 and \$10,000 in engineering for general system planning project(non-capital).
- Account 930: water department started to share WWTP building expense with sewer department in 2004.
- Account 920: reduction in one staff person.
- Account 932: increase in labor allocated to this account for general maintenance, inventory procedures, etc.
- Account 665: includes engineering cost to update mapping and molding systems for recent project.

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

If Adjustments for any account are nonzero, please explain.

- Account 314,331,332,321,325: adjustments represent reallocation of assets based on current year impact fee collections.

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

If Adjustments for any account are nonzero, please explain.

- Account 325,321,314,331,332: adjustments represent reallocation of assets based on current year impact fee collections.

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The utility has segregated accounts 397.0 and 397.1, however the accumulated depreciation should be treated together for these two subaccounts.

If Adjustments for any account are nonzero, please explain.

- Account 343,348,314,345,331: adjustments related to the PSC 2004 CIAC order.

### 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.

Additions are financed by developers and utility per split on plant pages.

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-22)

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

Additions are financed by both the utility and contribution from developers.

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

All services are in use at this time.

---

### Meters (Page W-23)

Explain all reported adjustments.

Adjustments being made due to incorrect meter size information in computer system & meters being incorrectly entered as restricted.

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

---