



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAVERLY SANITARY DISTRICT

Principal Office: N8722 COUNTY ROAD LP  
MENASHA, WI 54952

For the Year Ended: DECEMBER 31, 2004

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAVERLY SANITARY DISTRICT

**Utility Address:** N8722 COUNTY ROAD LP  
MENASHA, WI 54952

**When was utility organized?** 8/21/1972

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS. CATHERINE M GIRDLEY

**Title:** OFFICE MANAGER

**Office Address:** WAVERLY SANITARY DISTRICT  
N8722 COUNTY ROAD LP  
MENASHA, WI 54952

**Telephone:** (920) 731 - 0002

**Fax Number:** (920) 731 - 2955

**E-mail Address:** cathyg@new.rr.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR WILLIAM HELEIN

**Title:** COMMISSION PRESIDENT

**Office Address:**  
W6419 FIRE LANE #8  
MENASHA, WI 54952

**Telephone:** (920) 739 - 4925

**Fax Number:**

**E-mail Address:**

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

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**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR BLAINE PRIEBUSH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
APPLETON, WI 54912**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**E-mail Address:****Date of most recent audit report:** 12/31/2004**Period covered by most recent audit:** 2004

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

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**Name:** MR DAVID A VICK**Title:** SYSTEMS OPERATOR**Office Address:** WAVERLY SANITARY DISTRICT  
N8722 COUNTY ROAD LP  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** davidvick@new.rr.com

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**Name:** MR. WILLIAM C. HELEIN**Title:** COMMISSION PRESIDENT**Office Address:** WAVERLY SANITARY DISTRICT  
N8722 COUNTY ROAD LP  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** commish02@new.rr.com

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**Name:** MS CATHERINE M GIRDLEY**Title:** OFFICE MANAGER**Office Address:** WAVERLY SANITARY DISTRICT  
N8722 COUNTY ROAD LP  
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**E-mail Address:** cathyg@new.rr.com

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**Name of utility commission/committee:** WAVERLY SANITARY DISTRICT COMMISSION

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

MS LAURIE J FULCER, SECRETARY

MR WILLIAM C HELEIN, PRESIDENT

### IDENTIFICATION AND OWNERSHIP

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

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? YES

Date of Ordinance: 9/1/1983

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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

N/A

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	637,379	560,078	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	525,367	477,721	2
Depreciation Expense (403)	39,433	35,936	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,908	8,270	5
<b>Total Operating Expenses</b>	<b>573,708</b>	<b>521,927</b>	
<b>Net Operating Income</b>	<b>63,671</b>	<b>38,151</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>63,671</b>	<b>38,151</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,202	2,075	9
Miscellaneous Nonoperating Income (421)	629,303	4,456,544	10
<b>Total Other Income</b>	<b>631,505</b>	<b>4,458,619</b>	
<b>Total Income</b>	<b>695,176</b>	<b>4,496,770</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(20,293)	0	11
Other Income Deductions (426)	63,734	56,234	12
<b>Total Miscellaneous Income Deductions</b>	<b>43,441</b>	<b>56,234</b>	
<b>Income Before Interest Charges</b>	<b>651,735</b>	<b>4,440,536</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>651,735</b>	<b>4,440,536</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,566,392	125,856	19
Balance Transferred from Income (433)	651,735	4,440,536	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	405,865	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,812,262</b>	<b>4,566,392</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 Miscellaneous Nonoperating Income, Account 421.

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	637,379		637,379	1
<b>Total (Acct. 400):</b>	<b>637,379</b>	<b>0</b>	<b>637,379</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	525,367		525,367	2
<b>Total (Acct. 401):</b>	<b>525,367</b>	<b>0</b>	<b>525,367</b>	
<b>Depreciation Expense (403):</b>				
Derived	39,433		39,433	3
<b>Total (Acct. 403):</b>	<b>39,433</b>	<b>0</b>	<b>39,433</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	8,908		8,908	5
<b>Total (Acct. 408):</b>	<b>8,908</b>	<b>0</b>	<b>8,908</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>63,671</b>	<b>0</b>	<b>63,671</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON CHECKING/SAVING ACCOUNTS	2,202	0	2,202	10
<b>Total (Acct. 419):</b>	<b>2,202</b>	<b>0</b>	<b>2,202</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		629,236	629,236	11

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
REALTOR ASSESSMENT INFORMATION FEES	67	0	67 12
<b>Total (Acct. 421):</b>	<b>67</b>	<b>629,236</b>	<b>629,303</b>
<b>TOTAL OTHER INCOME:</b>	<b>2,269</b>	<b>629,236</b>	<b>631,505</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(20,293)	0	(20,293) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(20,293)</b>	<b>0</b>	<b>(20,293)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	0	63,734	63,734 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>63,734</b>	<b>63,734</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(20,293)</b>	<b>63,734</b>	<b>43,441</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	0	0	0 17
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0	0	0 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0	0	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0	0	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0	0	0 21
<b>Total (Acct. 431):</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>86,233</b>	<b>565,502</b>	<b>651,735</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	166,165	4,400,227	4,566,392 23
<b>Total (Acct. 216):</b>	<b>166,165</b>	<b>4,400,227</b>	<b>4,566,392</b>
<b>Balance Transferred from Income (433):</b>			
Derived	86,233	565,502	651,735 24
<b>Total (Acct. 433):</b>	<b>86,233</b>	<b>565,502</b>	<b>651,735</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO CORRECT 2003 CLOSING OF ACCT.#271	0	405,865	405,865 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>405,865</b>	<b>405,865</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<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 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>252,398</b>	<b>4,559,864</b>	<b>4,812,262</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	637,379	0	0	0	637,379	1
Less: interdepartmental sales	907	0	0	0	907	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0		0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>636,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>636,472</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,451,842	5,789,337	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	783,931	672,526	2
<b>Net Utility Plant</b>	<b>5,667,911</b>	<b>5,116,811</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	156,952	287,605	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	43,847	37,880	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,152	2,096	15
Prepayments (165)	8,185	8,475	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>212,136</b>	<b>336,056</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,880,047</b>	<b>5,452,867</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)	610,190	610,190	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	4,812,262	4,566,392	23
<b>Total Proprietary Capital</b>	<b>5,422,452</b>	<b>5,176,582</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	36,058	237,317	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>36,058</b>	<b>237,317</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	35,551	38,534	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	414	434	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>35,965</b>	<b>38,968</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	385,572	0	36
<b>Total Deferred Credits</b>	<b>385,572</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,880,047</b>	<b>5,452,867</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	5,789,337	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 (100.1)	1,366,146	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	5,085,696	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>6,451,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	258,098	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	525,833	0	0	0	12
<b>Total Accumulated Provision</b>	<b>783,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,667,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	210,427				<b>210,427</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	39,433				<b>39,433</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,238				<b>8,238</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
None	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Correct 2003 closing of Acct. 271	405,865				<b>405,865</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>453,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453,536</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	405,865				<b>405,865</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>405,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>405,865</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>258,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,098</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	462,099				<b>462,099</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	63,734				<b>63,734</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
N/A	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
N/A	0				<b>0</b>	<b>12</b>
	0				<b>0</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>63,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,734</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
N/A	0				<b>0</b>	<b>21</b>
	0	0			<b>0</b>	<b>22</b>
	0				<b>0</b>	<b>23</b>
	0				<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>525,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,833</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,152	2,096	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>3,152</b>	<b>2,096</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>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<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	610,190	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>610,190</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	11/15/1998	12/01/2005	3.94%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL FUND - INTERFUND ACTIVITY TEMPOR/	01/01/2004	12/31/2004	0.00%	36,058	1
<b>Total for Account 223</b>				<b>36,058</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	434	1
<b>Accruals:</b>		
Charged water department expense	8,908	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
None	0	5
<b>Total Accruals and other credits</b>	<b>8,908</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	8,241	7
PSC Remainder Assessment	687	8
<b>Other (explain):</b>		
None	0	9
<b>Total payments and other debits</b>	<b>8,928</b>	
<b>Balance end of year</b>	<b>414</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	43,847	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>43,847</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	8,185	13
<b>Total (Acct. 165):</b>	<b>8,185</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE	0	16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	385,572	17
NONE	0	18
<b>Total (Acct. 253):</b>	<b>385,572</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 (100.1)	1,349,511	0	0	0	1,349,511	1
Materials and Supplies	2,624	0	0	0	2,624	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	234,262	0	0	0	234,262	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	192,786	0	0	0	192,786	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>925,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>925,087</b>	
Net Operating Income	63,671	0	0	0	63,671	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.88%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### 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	2.7	1
Electric	0	2
Gas	0	3
Sewer	0	4

**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	405,865	0	0	0	405,865	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	20,293	0	0	0	20,293	4
<b>Other (specify):</b>						
NONE	0	0	0	0	0	5
<b>Balance End of Year</b>	<b>385,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385,572</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Bonds (Acct. 221) (Page F-14)

#### General footnotes

The Waverly Sanitary District paid its GO Refunding Bond debt in full as of 12/01/01.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

The District's interfund activity temporary borrowing amount is recorded under Acct.#223 as instructed in the PSC's 8/7/02 correspondence.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	622,191	541,849	1
<b>Total Sales of Water</b>	<b>622,191</b>	<b>541,849</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	924	663	2
Other Water Revenues (474)	14,264	17,566	3
<b>Total Other Operating Revenues</b>	<b>15,188</b>	<b>18,229</b>	
<b>Total Operating Revenues</b>	<b>637,379</b>	<b>560,078</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	425,185	378,565	4
General Operating Expenses (680-690)	100,182	99,156	5
<b>Total Operation and Maintenance Expenses</b>	<b>525,367</b>	<b>477,721</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	39,433	35,936	6
Amortization Expense (404)	0	0	7
Taxes (408)	8,908	8,270	8
<b>Total Other Operating Expenses</b>	<b>48,341</b>	<b>44,206</b>	
<b>Total Operating Expenses</b>	<b>573,708</b>	<b>521,927</b>	
<b>NET OPERATING INCOME</b>	<b>63,671</b>	<b>38,151</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,401	72,014	456,452	4
Commercial	46	7,713	36,839	5
Industrial	2	405	1,992	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,449</b>	<b>80,132</b>	<b>495,283</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		119,817	8
Other Sales to Public Authorities (464)	4	1,597	6,184	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	2	112	907	12
<b>Total Sales of Water</b>	<b>1,456</b>	<b>81,841</b>	<b>622,191</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
N/A	N/A			1
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

### 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)	119,817	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>119,817</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	924	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>924</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,884	7
<b>Other (specify):</b>		
CONSTRUCTION PERMIT FEES	3,380	8
<b>Total Other Water Revenues (474)</b>	<b>14,264</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	48,277	44,554	1
Purchased Water (610)	340,957	304,262	2
Fuel or Power Purchased for Pumping (620)	933	468	3
Chemicals (630)		0	4
Supplies and Expenses (640)	10,675	19,724	5
Repairs of Water Plant (650)	22,160	5,639	6
Transportation Expenses (660)	2,183	3,918	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>425,185</b>	<b>378,565</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	52,484	53,807	8
Office Supplies and Expenses (681)	11,698	14,744	9
Outside Services Employed (682)	8,301	7,218	10
Insurance Expense (684)	7,908	6,892	11
Employees Pensions and Benefits (686)	19,206	16,180	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	585	315	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>100,182</b>	<b>99,156</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>525,367</b>	<b>477,721</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	NONE	0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security	ALLOCATED ON GROSS PAYROLL	8,221	7,641	3
PSC Remainder Assessment		687	629	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>8,908</b>	<b>8,270</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	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	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

## WATER UTILITY PLANT IN SERVICE --Plant Financed by 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	63,579	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	212,357	0	27
Fire Mains (344)	0	0	28
Services (345)	177,173	0	29
Meters (346)	263,264	22,673	30
Hydrants (348)	20,782	9,765	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>737,155</b>	<b>32,438</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	459,269	0	34
Office Furniture and Equipment (372)	46,385	0	35
Computer Equipment (372.1)	20,458	831	36
Transportation Equipment (373)	43,206	0	37
Other General Equipment (379)	26,404	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>595,722</b>	<b>831</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,332,877</b>	<b>33,269</b>	
Common Utility Plant Allocated to Water Department	0	0	40
<b>Total utility plant in service</b>	<b>1,332,877</b>	<b>33,269</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)	0	0	63,579 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	212,357 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	177,173 29
Meters (346)	0	0	285,937 30
Hydrants (348)	0	0	30,547 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>769,593</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	459,269 34
Office Furniture and Equipment (372)	0	0	46,385 35
Computer Equipment (372.1)	0	0	21,289 36
Transportation Equipment (373)	0	0	43,206 37
Other General Equipment (379)	0	0	26,404 38
Other Tangible Property (390)	0	0	0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>596,553</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,366,146</b>
Common Utility Plant Allocated to Water Department	0	0	0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,366,146</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	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	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	3,253,961	508,658	27
Fire Mains (344)	0	0	28
Services (345)	712,135	60,603	29
Meters (346)	0	0	30
Hydrants (348)	490,364	59,975	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,456,460</b>	<b>629,236</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,456,460</b>	<b>629,236</b>	
Common Utility Plant Allocated to Water Department	0	0	40
<b>Total utility plant in service</b>	<b>4,456,460</b>	<b>629,236</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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	3,762,619 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	772,738 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	550,339 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,085,696</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	0 38
Other Tangible Property (390)	0	0	0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,085,696</b>
Common Utility Plant Allocated to Water Department	0	0	0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,085,696</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	8,423	0	0	<b>8,423</b>	<b>1</b>
February	7,023	0	0	<b>7,023</b>	<b>2</b>
March	8,580	0	0	<b>8,580</b>	<b>3</b>
April	7,939	0	0	<b>7,939</b>	<b>4</b>
May	7,964	0	0	<b>7,964</b>	<b>5</b>
June	10,026	0	0	<b>10,026</b>	<b>6</b>
July	11,165	0	0	<b>11,165</b>	<b>7</b>
August	11,126	0	0	<b>11,126</b>	<b>8</b>
September	11,245	0	0	<b>11,245</b>	<b>9</b>
October	8,390	0	0	<b>8,390</b>	<b>10</b>
November	7,757	0	0	<b>7,757</b>	<b>11</b>
December	7,661	0	0	<b>7,661</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>107,299</b>	<b>0</b>	<b>0</b>	<b>107,299</b>	
Less: Water sold				81,841	<b>13</b>
Volume pumped but not sold				<b>25,458</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>76%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				19,700	<b>16</b>
Volume related to equipment/system malfunction				0	<b>17</b>
Non-utility volume NOT included in water sales				13	<b>18</b>
Total volume not sold but accounted for				<b>19,713</b>	<b>19</b>
Volume pumped but unaccounted for				<b>5,745</b>	<b>20</b>
Percent of water lost				<b>5%</b>	<b>21</b>
If more than 25%, indicate causes: N/A					<b>22</b>
If more than 25%, state what action has been taken to reduce water loss: N/A					<b>23</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				489	<b>24</b>
Date of maximum: 8/16/2004					<b>25</b>
Cause of maximum: Seasonal water requirements such as lawn watering, car washes, etc.					<b>26</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				275	<b>27</b>
Date of minimum: 2/6/2004					<b>28</b>
Total KWH used for pumping for the year				0	<b>29</b>
If water is purchased: Vendor Name: CITY OF APPLETON					<b>30</b>
Point of Delivery: 2005 MIDWAY ROAD					<b>31</b>

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### SOURCES OF WATER SUPPLY - GROUND WATERS

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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)
--------------------	---------------	---------------	---------------

NONE

### 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.

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

### 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)	
P	D	6.000	24,393	30	0	0	24,423	1
P	D	8.000	57,780	16,547	0	0	74,327	2
P	D	10.000	46,194	3,815	0	0	50,009	3
P	D	12.000	2,349	0	0	0	2,349	4
<b>Total Within Municipality</b>			<b>130,716</b>	<b>20,392</b>	<b>0</b>	<b>0</b>	<b>151,108</b>	
P	D	6.000	1,449	0	0	0	1,449	5
P	D	8.000	37,785	0	0	0	37,785	6
P	D	10.000	4,518	0	0	0	4,518	7
<b>Total Outside of Municipality</b>			<b>43,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,752</b>	
<b>Total Utility</b>			<b>174,468</b>	<b>20,392</b>	<b>0</b>	<b>0</b>	<b>194,860</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)	
P	1.000	1,602	149	0	0	1,751	304	1
P	2.000	5	0	0	0	5	0	2
P	3.000	1	0	0	0	1	0	3
P	4.000	2	0	0	0	2	0	4
<b>Total Utility</b>		<b>1,610</b>	<b>149</b>	<b>0</b>	<b>0</b>	<b>1,759</b>	<b>304</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	1,405	100	0	0	1,505	313	1
0.750	0	0	0	0	0	0	2
1.000	10	11	0	0	21	0	3
1.500	2	0	0	0	2	0	4
2.000	17	1	0	0	18	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,435</b>	<b>112</b>	<b>0</b>	<b>0</b>	<b>1,547</b>	<b>313</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	1,392	29	0	2	1	81	1,505	1
0.750	0	0	0	0	0	0	0	2
1.000	8	4	1	2	0	6	21	3
1.500	1	0	0	0	0	1	2	4
2.000	0	12	1	0	1	4	18	5
4.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>1,401</b>	<b>46</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>92</b>	<b>1,547</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	100	0	0	0	100	1
Within Municipality	261	42	0	0	303	2
<b>Total Fire Hydrants</b>	<b>361</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>403</b>	
<b>Flushing Hydrants</b>						
	0	0	0	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:	403
Number of distribution system valves end of year:	962
Number of distribution valves operated during year:	313

## WATER OPERATING SECTION FOOTNOTES

### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

The annual report required an "average number customer" value for the Public Fire Protection Service - Acct.#463. The addition of "1" customer will cause the total number of the Utility's customers to increase to 1,456 when actual count is 1,455.

### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

The reason for zero gallons sold is that the District does not have any resale accounts.

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

The edit check prompted this footnote. Account #474 - Other Water Revenues - Construction Permit fees represent fees paid for new construction permits during year 2004.

The edit check prompted this footnote. Account #474 - Return on net investmenet in meters charged to sewer department. This amount is greater than \$2,000 due to the current meter count.

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

#### General footnotes

None

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

N/A

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Acct.#620 - Line #3: Year 2004 reflects over a 30% increase due to the increased water pumped and the utilization of dehumidifiers in the two metering pits.

Acct.#640 - Line #5: Year 2004 reflects over a 30% decrease due to a reduction of purchased supplies and expenses during the year.

Acct.#650 - Line #6: Year 2004 reflects over a 30% increase due to required repairs on mains/services and building repair/maintenance work on the District's office/shop structures.

Acct.#660 - Line #7: Year 2004 reflects over a 30% decrease due to the reduction of required vehicle maintenance work during the year.

Acct.#689 - Line #14: Year 2004 reflects over a 30% increase due to the attendance of additional technical conferences during the year.

**WATER OPERATING SECTION FOOTNOTES**

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

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

N/A

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

Acct.#346 - Line #30: The addition amount reflects the cost of meters purchased by the Utility during year 2004.

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

Acct.#343 - Col.C: The addition amount reflects the accepted projects' main extension costs - funded by the developer.

Acct.#345 - Col.C: The addition amount reflects the accepted projects' service costs - funded by the developer.

Acct.#348 - Col C: The addition amount reflects the accepted projects' hydrant costs - funded by the developer.

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**Water Mains (Page W-17)**

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

Col. E. represents the addition of six (6) completed/accepted development projects that were not financed by the Utility. All development costs were funded by private developers.

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**Water Services (Page W-18)**

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

Col.D: The service additions were paid by the developers, the basis of recording is the installed cost per the Contractors' final cost/quantity statements, and the total amount of \$60,603 reflects the 149 additional services installed during 2004.

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**Meters (Page W-19)**

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

Yes

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