



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: ASHWAUBENON WATER AND SEWER UTILITY

Principal Office: 2155 HOLMGREN WAY  
GREEN BAY, WI 54304-4605

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:** ASHWAUBENON WATER AND SEWER UTILITY

**Utility Address:** 2155 HOLMGREN WAY  
GREEN BAY, WI 54304-4605

**When was utility organized?** 1/1/1945

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** WWW.ASHWAUBENON.COM

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

**Name:** STEPHANIE R. WOODWORTH

**Title:** FINANCE DIRECTOR

**Office Address:**

2155 HOLMGREN WAY  
GREEN BAY, WI 54304-4605

**Telephone:** (920) 492 - 2320 EXT 206

**Fax Number:** (920) 492 - 2341

**E-mail Address:** SWOODWORTH@ASHWAUBENON.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:** NORBERT DECLEENE

**Title:** VILLAGE PRESIDENT

**Office Address:**

2155 HOLMGREN WAY  
GREEN BAY, WI 54304

**Telephone:** (920) 492 - 2300

**Fax Number:** (920) 492 - 2328

**E-mail Address:** NDECLLEENE@ASHWAUBENON.COM

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DAVID MACCOUX

**Title:** PARTNER

**Office Address:** SCHENCK

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54309-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** MACCOUXD@SCHENCKSOLUTIONS.COM

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

**Period covered by most recent audit:** 2003

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

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**Name:** MR DOUG MARTIN

**Title:** SUPERINTENDENT

**Office Address:**

2155 HOLMGREN WAY

GREEN BAY, WI 54304

**Telephone:** (920) 492 - 2335 EXT 224

**Fax Number:** (920) 492 - 2341

**E-mail Address:** DMARTIN@ASHWAUBENON.COM

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**Name of utility commission/committee:** VILLAGE BOARD

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

MR KEITH CORMIER, TRUSTEE

MR NORBERT DECLEENE, VILLAGE PRESIDENT

MR JERRY MENNE, TRUSTEE

MRS MARY ANN MULLIN, TRUSTEE

MR GERALD NICHOLS, TRUSTEE

MR JERRY VAN SISTINE, TRUSTEE

MR TIM WOODWORTH, TRUSTEE

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,354,293	2,399,174	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,147,115	1,286,354	2
Depreciation Expense (403)	269,064	250,897	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	289,397	299,330	5
<b>Total Operating Expenses</b>	<b>1,705,576</b>	<b>1,836,581</b>	
<b>Net Operating Income</b>	<b>648,717</b>	<b>562,593</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>648,717</b>	<b>562,593</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	12,903	7,010	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,444	60,678	10
Miscellaneous Nonoperating Income (421)	381,480	103,593	11
<b>Total Other Income</b>	<b>441,827</b>	<b>171,281</b>	
<b>Total Income</b>	<b>1,090,544</b>	<b>733,874</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(51,028)	0	12
Other Income Deductions (426)	151,584	147,186	13
<b>Total Miscellaneous Income Deductions</b>	<b>100,556</b>	<b>147,186</b>	
<b>Income Before Interest Charges</b>	<b>989,988</b>	<b>586,688</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	67,829	71,055	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>67,829</b>	<b>71,055</b>	
<b>Net Income</b>	<b>922,159</b>	<b>515,633</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,776,350	3,225,374	20
Balance Transferred from Income (433)	922,159	515,633	21
Miscellaneous Credits to Surplus (434)	503	7,179,086	22
Miscellaneous Debits to Surplus--Debit (435)	0	143,743	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>11,699,012</b>	<b>10,776,350</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	2,354,293		2,354,293	1
<b>Total (Acct. 400):</b>	<b>2,354,293</b>	<b>0</b>	<b>2,354,293</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,147,115		1,147,115	2
<b>Total (Acct. 401-402):</b>	<b>1,147,115</b>	<b>0</b>	<b>1,147,115</b>	
<b>Depreciation Expense (403):</b>				
Derived	269,064		269,064	3
<b>Total (Acct. 403):</b>	<b>269,064</b>	<b>0</b>	<b>269,064</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	289,397		289,397	5
<b>Total (Acct. 408):</b>	<b>289,397</b>	<b>0</b>	<b>289,397</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>648,717</b>	<b>0</b>	<b>648,717</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	12,903		12,903	8
<b>Total (Acct. 415-416):</b>	<b>12,903</b>	<b>0</b>	<b>12,903</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	47,444	0	47,444 11
<b>Total (Acct. 419):</b>	<b>47,444</b>	<b>0</b>	<b>47,444</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		378,836	378,836 12
LETTERS OF NO SPECIALS	2,644	0	2,644 13
<b>Total (Acct. 421):</b>	<b>2,644</b>	<b>378,836</b>	<b>381,480</b>
<b>TOTAL OTHER INCOME:</b>	<b>62,991</b>	<b>378,836</b>	<b>441,827</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(51,028)		(51,028) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(51,028)</b>	<b>0</b>	<b>(51,028)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		151,584	151,584 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>151,584</b>	<b>151,584</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(51,028)</b>	<b>151,584</b>	<b>100,556</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	67,829		67,829 21
<b>Total (Acct. 430):</b>	<b>67,829</b>	<b>0</b>	<b>67,829</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>67,829</b>	<b>0</b>	<b>67,829</b>
<b>NET INCOME:</b>	<b>694,907</b>	<b>227,252</b>	<b>922,159</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,640,917	7,135,433	10,776,350 24
<b>Total (Acct. 216):</b>	<b>3,640,917</b>	<b>7,135,433</b>	<b>10,776,350</b>
<b>Balance Transferred from Income (433):</b>			
Derived	694,907	227,252	922,159 25
<b>Total (Acct. 433):</b>	<b>694,907</b>	<b>227,252</b>	<b>922,159</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
GAIN ON SALE OF EQUIPMENT	503	0	503 26
<b>Total (Acct. 434):</b>	<b>503</b>	<b>0</b>	<b>503</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>4,336,327</b>	<b>7,362,685</b>	<b>11,699,012</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)	12,903				12,903	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>12,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,903</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,354,293	0	0	0	2,354,293	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,354,293</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,354,293</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	245,377		245,377	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>245,377</b>	<b>0</b>	<b>245,377</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	4.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	18,908,852	18,261,596	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,258,977	5,023,703	2
<b>Net Utility Plant</b>	<b>14,649,875</b>	<b>13,237,893</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,649,875</b>	<b>13,237,893</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	70,719	85,177	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>70,719</b>	<b>85,177</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	4,474,866	4,031,154	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	452,431	396,719	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	37,720	48,057	19
Prepayments (165)	69,969	69,941	20
Interest and Dividends Receivable (171)	1,320	3,289	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>5,036,306</b>	<b>4,549,160</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	100,094	146,376	25
<b>Total Deferred Debits</b>	<b>100,094</b>	<b>146,376</b>	
<b>Total Assets and Other Debits</b>	<b>19,856,994</b>	<b>18,018,606</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)	5,781,435	5,781,435	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	11,699,012	10,776,350	28
<b>Total Proprietary Capital</b>	<b>17,480,447</b>	<b>16,557,785</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,295,000	1,365,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,295,000</b>	<b>1,365,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	57,548	61,732	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	825	475	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	5,539	5,811	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>63,912</b>	<b>68,018</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,017,635	27,803	44
<b>Total Deferred Credits</b>	<b>1,017,635</b>	<b>27,803</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>19,856,994</b>	<b>18,018,606</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	18,261,596	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)	10,285,360	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,623,492	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>18,908,852</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)	2,998,248	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,260,729	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>4,258,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>14,649,875</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>	3,871,066				<b>3,871,066</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	269,064				<b>269,064</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	39,715				<b>39,715</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>308,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,779</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	161,043				<b>161,043</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€	1,020,552				<b>1,020,552</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,181,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,181,595</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,998,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,998,250</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>	1,152,637				<b>1,152,637</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	151,584				<b>151,584</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>151,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,584</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	43,491				<b>43,491</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>43,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,491</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,260,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,260,730</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>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	37,720	48,057	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>37,720</b>	<b>48,057</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				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	5,781,435	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>5,781,435</b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

**Net amount of bonds outstanding December 31: 0**

**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>					
NOTES PAYABLE-WELLS AND MAINS	11/01/1999	06/01/2009	4.55%	1,295,000	1
<b>Total for Account 223</b>				<b>1,295,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	289,397	2
Charged electric department expense		3
Charged sewer department expense	7,063	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>296,460</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	275,698	6
Social Security taxes	18,030	7
PSC Remainder Assessment	2,732	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>296,460</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NOTES PAYABLE-WELLS AND MAINS	5,811	67,829	68,101	5,539	2
<b>Subtotal</b>	<b>5,811</b>	<b>67,829</b>	<b>68,101</b>	<b>5,539</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,811</b>	<b>67,829</b>	<b>68,101</b>	<b>5,539</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>		
SPECIAL ASSESSMENTS	70,719	2
<b>Total (Acct. 124):</b>	<b>70,719</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>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	452,431	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>452,431</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</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>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>		<b>0</b>
<b>Prepayments (165):</b>		
PREPAID RENT	66,667	17
PREPAID MAINTENANCE	3,302	18
<b>Total (Acct. 165):</b>	<b>69,969</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
AMORTIZATION OF WELL #3 & #5	100,094	23
<b>Total (Acct. 186):</b>	<b>100,094</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	969,524	25
TOWER RENTAL	21,050	26
ACCRUED SICK AND VACATION	27,061	27
<b>Total (Acct. 253):</b>	<b>1,017,635</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)	10,129,442	0	0	0	10,129,442	1
Materials and Supplies	42,888	0	0	0	42,888	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,434,658	0	0	0	3,434,658	4
Customer Advances for Construction					0	5
Regulatory Liability	484,762	0	0	0	484,762	6
					0	7
<b>Average Net Rate Base</b>	<b>6,252,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,252,910</b>	
Net Operating Income	648,717	0	0	0	648,717	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.37%</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	1,020,552	0	0	0	1,020,552	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	51,028				51,028	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>969,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>969,524</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

DATE OF AUTHORIZATION 12/11/03

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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)	2,142,234	2,175,782	1
<b>Total Sales of Water</b>	<b>2,142,234</b>	<b>2,175,782</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,722	11,059	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	190,670	193,131	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,667	19,202	6
<b>Total Other Operating Revenues</b>	<b>212,059</b>	<b>223,392</b>	
<b>Total Operating Revenues</b>	<b>2,354,293</b>	<b>2,399,174</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	129,834	146,328	7
Pumping Expenses (620-633)	331,359	304,811	8
Water Treatment Expenses (640-652)	53,945	44,535	9
Transmission and Distribution Expenses (660-678)	308,118	384,171	10
Customer Accounts Expenses (901-905)	28,644	37,604	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	295,215	368,905	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,147,115</b>	<b>1,286,354</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	269,064	250,897	14
Amortization Expense (404-407)		0	15
Taxes (408)	289,397	299,330	16
<b>Total Other Operating Expenses</b>	<b>558,461</b>	<b>550,227</b>	
<b>Total Operating Expenses</b>	<b>1,705,576</b>	<b>1,836,581</b>	
<b>NET OPERATING INCOME</b>	<b>648,717</b>	<b>562,593</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	5,390	328,058	715,326	4
Commercial	1,321	535,970	772,346	5
Industrial	25	180,344	224,093	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,736</b>	<b>1,044,372</b>	<b>1,711,765</b>	
Private Fire Protection Service (462)	209		49,012	7
Public Fire Protection Service (463)	33		313,351	8
Other Sales to Public Authorities (464)	16	19,249	54,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	10,838	14,019	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,995</b>	<b>1,074,459</b>	<b>2,142,234</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)	
VILLAGE OF HOBART	Corner of Packerland and Waube Lane	10,838	14,019	1
<b>Total</b>		<b>10,838</b>	<b>14,019</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	313,351	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>313,351</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,722	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,722</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL TO CELLULAR PHONE COMPANIES	190,670	8
<b>Total Rents from Water Property (472)</b>	<b>190,670</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	11,667	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>11,667</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)	29,669	32,078	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	24	24	4
Rents (604)	80,000	81,770	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	20,141	32,456	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>129,834</b>	<b>146,328</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)		0	16
Fuel or Power Purchased for Pumping (623)	256,043	210,702	17
Pumping Labor and Expenses (624)	26,062	19,730	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	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)		0	24
Maintenance of Pumping Equipment (633)	49,254	74,379	25
<b>Total Pumping Expenses</b>	<b>331,359</b>	<b>304,811</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	46,601	41,588	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)	2,799	1,893	<b>28</b>
Miscellaneous Expenses (643)		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)	4,545	1,054	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>53,945</b>	<b>44,535</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)		0	<b>36</b>
Meter Expenses (663)	4,444	2,635	<b>37</b>
Customer Installations Expenses (664)	39,697	70,624	<b>38</b>
Miscellaneous Expenses (665)	0	714	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	10,086	2,544	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	78,893	57,330	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	74,866	119,549	<b>46</b>
Maintenance of Meters (676)	12,317	16,789	<b>47</b>
Maintenance of Hydrants (677)	68,181	100,839	<b>48</b>
Maintenance of Miscellaneous Plant (678)	19,634	13,147	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>308,118</b>	<b>384,171</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	19,022	17,906	<b>51</b>
Customer Records and Collection Expenses (903)	9,622	19,698	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>28,644</b>	<b>37,604</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)	18,478	12,919	56
Office Supplies and Expenses (921)	5,324	5,047	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	99,954	195,381	59
Property Insurance (924)	42,292	41,571	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	83,425	71,923	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	15,206	11,528	65
Rents (931)	30,536	30,536	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>295,215</b>	<b>368,905</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,147,115</b>	<b>1,286,354</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		275,698	284,844	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,063	7,141	2
<b>Net property tax equivalent</b>		<b>268,635</b>	<b>277,703</b>	
Social Security		18,030	18,949	3
PSC Remainder Assessment		2,732	2,678	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>289,397</b>	<b>299,330</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			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.246690				3
County tax rate	mills		5.867860				4
Local tax rate	mills		6.074550				5
School tax rate	mills		11.673280				6
Voc. school tax rate	mills		1.886250				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>25.748630</b>				<b>10</b>
Less: state credit	mills		1.388400				11
<b>Net tax rate</b>	mills		<b>24.360230</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.074550</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.559530</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>19.634080</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.748630</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762529</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.360230</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.575385</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>18,261,596</b>	18,261,596				22
Materials & Supplies	\$	<b>48,057</b>	48,057				23
<b>Subtotal</b>	\$	<b>18,309,653</b>	<b>18,309,653</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>18,309,653</b>	<b>18,309,653</b>				<b>26</b>
Assessment Ratio	dec.		0.810617				27
<b>Assessed Value</b>	\$	<b>14,842,116</b>	<b>14,842,116</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.575385</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>275,698</b>	<b>275,698</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	239,549					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>275,698</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)	726		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>726</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	29,272		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)	468,332	950	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>497,604</b>	<b>950</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	842,405		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	545,375	58,031	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,132		20
<b>Total Pumping Plant</b>	<b>1,417,912</b>	<b>58,031</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	116,956	30,397	22
Water Treatment Equipment (332)	97,811		23
<b>Total Water Treatment Plant</b>	<b>214,767</b>	<b>30,397</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)			726	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>726</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			29,272	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)			469,282	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>498,554</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	23,838		818,567	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	23,863		579,543	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,132	20
<b>Total Pumping Plant</b>	<b>47,701</b>	<b>0</b>	<b>1,428,242</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			147,353	22
Water Treatment Equipment (332)			97,811	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>245,164</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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,251,469		26
Transmission and Distribution Mains (343)	2,510,198	245,102	27
Fire Mains (344)	0		28
Services (345)	410,720		29
Meters (346)	938,096	110,747	30
Hydrants (348)	1,476,989	5,578	31
Other Transmission and Distribution Plant (349)	8,221		32
<b>Total Transmission and Distribution Plant</b>	<b>7,595,693</b>	<b>361,427</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	33,014		34
Office Furniture and Equipment (391)	11,486		35
Computer Equipment (391.1)	63,114	14,129	36
Transportation Equipment (392)	62,196	7,458	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,618	487	39
Laboratory Equipment (395)	1,071		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	57,911		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,412		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>246,822</b>	<b>22,074</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,973,524</b>	<b>472,879</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,973,524</b>	<b>472,879</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 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,251,469 26
Transmission and Distribution Mains (343)	15,623		2,739,677 27
Fire Mains (344)			0 28
Services (345)	1,140		409,580 29
Meters (346)	72,981		975,862 30
Hydrants (348)	3,744		1,478,823 31
Other Transmission and Distribution Plant (349)			8,221 32
<b>Total Transmission and Distribution Plant</b>	<b>93,488</b>	<b>0</b>	<b>7,863,632</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			33,014 34
Office Furniture and Equipment (391)			11,486 35
Computer Equipment (391.1)	15,113		62,130 36
Transportation Equipment (392)	4,741		64,913 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,105 39
Laboratory Equipment (395)			1,071 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			57,911 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,412 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>19,854</b>	<b>0</b>	<b>249,042</b>
<b>Total utility plant in service directly assignable</b>	<b>161,043</b>	<b>0</b>	<b>10,285,360</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>161,043</b>	<b>0</b>	<b>10,285,360</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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	5,748,160	211,540	27
Fire Mains (344)	0		28
Services (345)	2,523,219	125,824	29
Meters (346)	0		30
Hydrants (348)	16,693	41,547	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,288,072</b>	<b>378,911</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>8,288,072</b>	<b>378,911</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,288,072</b>	<b>378,911</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)	36,454		5,923,246 27
Fire Mains (344)			0 28
Services (345)	7,000		2,642,043 29
Meters (346)			0 30
Hydrants (348)	37		58,203 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>43,491</b>	<b>0</b>	<b>8,623,492</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>43,491</b>	<b>0</b>	<b>8,623,492</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>43,491</b>	<b>0</b>	<b>8,623,492</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	302,641	3.30%	15,470	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>302,641</b>		<b>15,470</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	235,745	3.20%	26,575	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	279,619	4.40%	24,748	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	27,627	4.40%	1,326	15
<b>Total Pumping Plant</b>	<b>542,991</b>		<b>52,649</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	73,887	3.20%	4,229	16
Water Treatment Equipment (332)	60,061	3.30%	3,228	17
<b>Total Water Treatment Plant</b>	<b>133,948</b>		<b>7,457</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	711,241	1.90%	42,778	19
Transmission and Distribution Mains (343)	634,853	1.30%	34,124	20
Fire Mains (344)	0			21
Services (345)	696,206	2.90%	11,894	22
Meters (346)	642,640	8.30%	79,429	23
Hydrants (348)	83,990	2.20%	32,514	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					318,111	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318,111</b>	
321	23,838				238,482	8
322					0	9
323					0	10
324					0	11
325	23,863				280,504	12
326					0	13
327					0	14
328					28,953	15
	<b>47,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>547,939</b>	
331					78,116	16
332					63,289	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,405</b>	
341					0	18
342					754,019	19
343	15,623			(423,963)	229,391	20
344					0	21
345	1,140			(596,589)	110,371	22
346	72,981				649,088	23
348	3,744				112,760	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)	8,221	5.00%	0	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,777,151</b>		<b>200,739</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	33,014	3.30%	0	<b>26</b>
Office Furniture and Equipment (391)	29,366	5.80%	666	<b>27</b>
Computer Equipment (391.1)	151	26.70%	16,720	<b>28</b>
Transportation Equipment (392)	27,760	13.30%	8,453	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	13,618	6.70%	929	<b>31</b>
Laboratory Equipment (395)	1,070	6.70%	0	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	7,773	9.20%	5,328	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	1,583	8.30%	366	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>114,335</b>		<b>32,462</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,871,066</b>		<b>308,777</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>3,871,066</b>		<b>308,777</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					8,221 25
	<u>93,488</u>	0	0	(1,020,552)	<u>1,863,850</u>
390					33,014 26
391					30,032 27
391.1	15,113				1,758 28
392	4,741				31,472 29
393					0 30
394					14,547 31
395					1,070 32
396					0 33
397					13,101 34
397.1					0 35
398					1,949 36
399					0 37
	<u>19,854</u>	0	0	0	<u>126,943</u>
	<u>161,043</u>	0	0	(1,020,552)	<u>2,998,248</u>
					0 38
	<u>161,043</u>	0	0	(1,020,552)	<u>2,998,248</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	492,072	1.30%	75,864
Fire Mains (344)	0		21
Services (345)	660,252	2.90%	74,896
Meters (346)	0		23
Hydrants (348)	313	2.20%	823

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	36,454				531,482 20
344					0 21
345	7,000				728,148 22
346					0 23
348	37				1,099 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		25
<b>Total Transmission and Distribution Plant</b>	<b>1,152,637</b>		<b>151,583</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>1,152,637</b>		<b>151,583</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>1,152,637</b>		<b>151,583</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
	43,491	0	0	0	1,260,729
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
	43,491	0	0	0	1,260,729
					0 38
	43,491	0	0	0	1,260,729

## 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	7,790		98,470	<b>106,260</b>	1
February	6,922		89,017	<b>95,939</b>	2
March	7,050		95,288	<b>102,338</b>	3
April	8,246		94,383	<b>102,629</b>	4
May	11,752		99,363	<b>111,115</b>	5
June	11,165		110,172	<b>121,337</b>	6
July	10,336		129,225	<b>139,561</b>	7
August	10,688		136,091	<b>146,779</b>	8
September	10,550		119,425	<b>129,975</b>	9
October	9,518		109,866	<b>119,384</b>	10
November	7,326		97,120	<b>104,446</b>	11
December	7,326		98,674	<b>106,000</b>	12
<b>Total annual pumpage</b>	<b>108,669</b>	<b>0</b>	<b>1,277,094</b>	<b>1,385,763</b>	
Less: Water sold				1,074,459	13
Volume pumped but not sold				<b>311,304</b>	14
Volume sold as a percent of volume pumped				<b>78%</b>	15
Volume used for water production, water quality and system maintenance				119,100	16
Volume related to equipment/system malfunction				28,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>147,100</b>	19
Volume pumped but unaccounted for				<b>164,204</b>	20
Percent of water lost				<b>12%</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.)				6,596	23
Date of maximum: 1/31/2004					24
Cause of maximum:					25
Water main breaks					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,460	26
Date of minimum: 12/24/2004					27
Total KWH used for pumping for the year				3,880,554	28
If water is purchased: Vendor Name: TOWN OF LAWRENCE					29
Point of Delivery: WELL #8					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>	
WELL #2 - 737 CORMIER ROAD	2	876	12	354,441	Yes	1
WELL #3 - 2319 SHADY LANE	3	809	12	654,778	Yes	2
WELL #4 - 2916 RIDGE ROAD	4	858	12	487,173	Yes	3
WELL #5 - 2070 ARGONNE STREET	5	847	12	851,063	Yes	4
WELL #6 - 2041 AIRPORT ROAD	6	775	12	588,145	Yes	5
WELL #7 - 983 FERNANDO DRIVE	7	795	12	563,288	Yes	6

## 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)
N/A	0	0	0	0

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #2	WELL #3	1
Location	2041 AIRPORT ROAD	737 CORMIER ROAD	2319 SHADY LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CTN	LAYNE	LAYNE	5
Year Installed	1988	1958	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,100	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U.S.	9 10
Year Installed	1988	1958	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #7	14
Location	2916 RIDGE ROAD	2070 ARGONNE STREET	983 FERNANDO DRIVE	15
Purpose	P	P	P	16
Destination	D	D	R D	17
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBAN	18
Year Installed	1970	1977	1999	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,750	1,200	21
Pump Motor or Standby Engine Mfr	U.S.	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1970	2003	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	250	250	250	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	3 FERNANDO DR. - WELL #7	ARGONNE STREET	BABCOCK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1999	1978	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	160	6
Total capacity in gallons (actual)	150,000	250,000	500,000	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)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CIRCLE & RIDGE	GLORY & RIDGE	MARVELLE & RIDGE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	ET	3
Year constructed	1970	1992	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	160	6
Total capacity in gallons (actual)	500,000	1,000,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	DY LANE - FINISHED WATER SHADY LANE - RAW WATER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1963	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	30	30	6
Total capacity in gallons (actual)	150,000	0	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	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)	
A	T	6.000	185,977	0	114	0	185,863	1
M	T	6.000	103	0	0	0	103	2
P	T	6.000	17,939	114	0	0	18,053	3
A	T	8.000	83,050	0	3,638	0	79,412	4
M	T	8.000	2,865	0	0	0	2,865	5
P	T	8.000	118,037	5,377	0	0	123,414	6
A	T	10.000	26,212	0	0	0	26,212	7
M	S	10.000	1,354	0	0	0	1,354	8
P	T	10.000	4,583	0	0	0	4,583	9
A	T	12.000	59,742	0	0	0	59,742	10
M	T	12.000	3,580	0	0	0	3,580	11
P	T	12.000	79,939	0	0	0	79,939	12
A	T	14.000	9,688	0	0	0	9,688	13
<b>Total Within Municipality</b>			<b>593,069</b>	<b>5,491</b>	<b>3,752</b>	<b>0</b>	<b>594,808</b>	
<b>Total Utility</b>			<b>593,069</b>	<b>5,491</b>	<b>3,752</b>	<b>0</b>	<b>594,808</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	0.750	2,400	0	0	0	2,400	0	1
M	1.000	2,030	0	15	0	2,015	0	2
P	1.000	91	8	0	0	99	0	3
M	1.250	8	0	0	0	8	0	4
P	1.500	5	0	0	0	5	0	5
M	1.500	316	0	0	0	316	0	6
M	2.000	265	0	0	0	265	0	7
P	2.000	29	29	0	0	58	0	8
M	3.000	3	0	0	0	3	0	9
P	4.000		1			1		10
M	4.000	48	0	0	0	48	0	11
A	6.000	58	0	0	0	58	0	12
P	6.000	11	2	0	0	13	0	13
A	8.000	69	8	0	0	77	0	14
P	8.000	34	0	0	0	34	0	15
A	10.000	12	0	0	0	12	0	16
P	12.000	1	0	0	0	1		17
A	12.000	6	0	0	0	6	0	18
<b>Total Utility</b>		<b>5,386</b>	<b>48</b>	<b>15</b>	<b>0</b>	<b>5,419</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	6,284	495	537	0	6,242	0	1
0.750	1	0	1	0	0	0	2
1.000	203		3	0	200	0	3
1.500	198	9	0	0	207	51	4
2.000	158	2	0	0	160	31	5
3.000	79	0	0	0	79	14	6
4.000	25	1	0	0	26	7	7
6.000	5	0	0	0	5	5	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>6,954</b>	<b>507</b>	<b>541</b>	<b>0</b>	<b>6,920</b>	<b>109</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	5,276	740	4	1	0	221	6,242	1
0.750	0	0	0	0	0	0	0	2
1.000	9	168	2	1	0	20	200	3
1.500	0	193	0	2	0	12	207	4
2.000	0	136	7	6	0	11	160	5
3.000	0	54	5	5	0	15	79	6
4.000	0	16	5	2	0	3	26	7
6.000	0	4	1	0	0	0	5	8
8.000	0	1	0	0	0		1	9
<b>Total:</b>	<b>5,285</b>	<b>1,312</b>	<b>24</b>	<b>17</b>	<b>0</b>	<b>282</b>	<b>6,920</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	1,199	29	16	2	1,214	2
<b>Total Fire Hydrants</b>	<b>1,199</b>	<b>29</b>	<b>16</b>	<b>2</b>	<b>1,214</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: 1,214  
 Number of distribution system valves end of year: 2,068  
 Number of distribution valves operated during year: 1,100

### WATER OPERATING SECTION FOOTNOTES

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**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.

RETURN ON METERS CHARGED TO SEWER DEPARTMENT

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**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.

OUTSIDE SERVICES EMPLOYED(923) - THE UTILITY WAS NOT A MEMBER OF THE WATER AUTHORITY DURING 2004, IN PRIOR YEARS EXPENSES FOR THE AUTHORITY WERE CHARGED HERE.

ACCOUNT (675) - DECREASE DUE TO LESS MAINT NEEDED THIS YEAR

ACCOUNT(903) - DECREASE DUE TO A REDUCTION IN STAFF.

ACCOUNT (673) - INCREASE DUE TO ADDITIONAL MAINT FOR WATER MAIN BREAKS

ACCOUNT (664) - DECREASE DUE TO LESS LABOR NEEDED FOR METER CHANGES

ACCOUNT (663) - DECREASE DUE TO LESS MAINT FOR PUMPING EQUIPMENT.

ACCOUNT (677) - DECREASE DUE TO EXTENSIVE MAINT DONE IN PRIOR YEARS - NOT NEEDED IN CURRENT YEAR.

ACCOUNT (614) - DECREASE DUE TO LESS MAINT REQUIRED IN CURRENT YEAR.

ACCOUNT (623) - INCREASE DUE TO HIGHER ELECTRICAL COSTS.

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**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.

ACCOUNT (394) DEPRECIATION WAS CALCULATED ON AVG BALANCE NOT ENDING BALANCE. NO DEPRECIATION WILL BE RECORDED IN FUTURE YEARS.

ACCOUNT (391) DEPRECIATION FOR COMPUTERS IS ALSO RECORDED THRU THIS ACCOUNT.

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS FOR RECORDING REGULATORY LIABILITY FOR PRE - 2003 a/d ON CONTRIBUTED PLANT

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**Pumping and Purchased Water Statistics (Page W-16)**

If Purchased Water Gallons Total for year is greater than zero, and Purchased Water Expense (Acct. 602) in the Water Operations and Maintenance Expense schedule is zero, please explain.

PURCHASED WATER IS RECORDED THRU RENT TO THE TOWN OF LAWRENCE - AGREEMENT ON FILE WITH PSC.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

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

FINANCING WAS PROVIDED BY DEVELOPERS

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### Water Services (Page W-22)

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

FINANCING IS PROVIDED BY DEVELOPER OR ASSESSED AGAINST PROPERTY OWNER AT ACTUAL COST.

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

THERE ARE NO UTILITY OWNED SERVICE AT THE END OF THE YEAR THAT ARE NOT IN SERVICE.

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### Meters (Page W-23)

If Tested During Year column total is zero, please explain.

All .625 and .750 and 1.000 meters are on a 10 year replacement program. meters 1.500 and larger are tested according to code: however the cycle may not fall completely into one calendar year.

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

YES

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

Explain all reported Adjustments.

Physical inventory taken.

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