



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Principal Office: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Utility Address: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

When was utility organized? 5/26/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA K PETERSON

Title: UTILITY FISCAL CLERK

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4271

Fax Number: (608) 270 - 4275

E-mail Address: pat.peterson@city.fitchburg.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR.RICHARD HAMMERSLEY

Title: CHAIRPERSON

Office Address:

6287 WHALEN ROAD
FITCHBURG, WI 53593

Telephone: (608) 845 - 7354

Fax Number:

E-mail Address: richard.hammersley@city.fitchburg.wi.us

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR AARON WORTHMAN

Title:

Office Address: VIRHOW KRAUSE AND COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 4/8/2004

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR PAUL Q. WOODARD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4261

Fax Number: (608) 270 - 4275

E-mail Address: paul.woodard@city.fitchburg.wi.us

Name of utility commission/committee: BOARD OF PUBLIC WORKS

- Names of members of utility commission/committee:**
MR RICHARD HAMMERSLEY, CHAIRPERSON
MR DAVE HERBST, BOARD MEMBER
MR ANDREW POTTS, ALDERPERSON
MR PETER RUSCH, BOARD MEMBER
MR DAVE WILLBORN, BOARD MEMBER

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,686,553	1,573,232	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	642,605	538,384	2
Depreciation Expense (403)	220,271	402,497	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	361,526	346,796	5
Total Operating Expenses	1,224,402	1,287,677	
Net Operating Income	462,151	285,555	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	462,151	285,555	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	952,156	112,251	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	56,097	29,104	10
Miscellaneous Nonoperating Income (421)	1,071,763	0	11
Total Other Income	2,080,016	141,355	
Total Income	2,542,167	426,910	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	194,692	0	13
Total Miscellaneous Income Deductions	194,692	0	
Income Before Interest Charges	2,347,475	426,910	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	5,480	37,561	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	5,480	37,561	
Net Income	2,341,995	389,349	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,546,384	6,136,836	20
Balance Transferred from Income (433)	2,341,995	389,349	21
Miscellaneous Credits to Surplus (434)	18,000,409	20,199	22
Miscellaneous Debits to Surplus--Debit (435)	37,283	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	26,851,505	6,546,384	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,686,553		1,686,553	1
Total (Acct. 400):	1,686,553	0	1,686,553	
Operation and Maintenance Expense (401-402):				
Derived	642,605		642,605	2
Total (Acct. 401-402):	642,605	0	642,605	
Depreciation Expense (403):				
Derived	220,271		220,271	3
Total (Acct. 403):	220,271	0	220,271	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	361,526		361,526	5
Total (Acct. 408):	361,526	0	361,526	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	462,151	0	462,151	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
SEWER OPERATING INCOME	62,296		62,296	9
2003 SEWER AID IN CONSTRUCTION	889,860		889,860	10
Total (Acct. 417):	952,156	0	952,156	
Nonoperating Rental Income (418):				
NONE	0		0	11
Total (Acct. 418):	0	0	0	

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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME ON ALL INVESTMENTS (NO DIVIDEND)	56,097	0	56,097 12
Total (Acct. 419):	56,097	0	56,097
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	1,071,763	1,071,763 13
NONE	0	0	0 14
Total (Acct. 421):	0	1,071,763	1,071,763
TOTAL OTHER INCOME:	1,008,253	1,071,763	2,080,016
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	194,692	194,692 16
NONE	0	0	0 17
Total (Acct. 426):	0	194,692	194,692
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	194,692	194,692
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	5,480	██████████	5,480 21
Total (Acct. 430):	5,480	0	5,480
Other Interest Expense (431):			
Derived	0	██████████	0 22
Total (Acct. 431):	0	0	0

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)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	5,480	0	5,480
NET INCOME:	1,464,924	877,071	2,341,995
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,546,384	0	6,546,384 24
Total (Acct. 216):	6,546,384	0	6,546,384
Balance Transferred from Income (433):			
Derived	1,464,924	877,071	2,341,995 25
Total (Acct. 433):	1,464,924	877,071	2,341,995
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CONTRIBUTED PLANT - WATER	0	10,055,190	10,055,190 26
POST DECEMBER 2002 ACCRUED REVENUES	184,132	0	184,132 27
TRANSFER OF CONTRIBUTED PLANT - SEWER	0	7,761,087	7,761,087 28
Total (Acct. 434):	184,132	17,816,277	18,000,409
Miscellaneous Debits to Surplus--Debit (435):			
2002 DECEMBER PAYROLL ACCRUED	37,283	0	37,283 29
Total (Acct. 435)--Debit:	37,283	0	37,283
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,158,157	18,693,348	26,851,505

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,686,553	0	0	0	1,686,553	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
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,686,553	0	0	0	1,686,553	

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	236,873		236,873	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	124,798		124,798	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
Total Payroll	361,671	0	361,671	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,477,293	19,174,556	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,602,920	3,004,649	2
Net Utility Plant	15,874,373	16,169,907	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,874,373	16,169,907	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,660,634	11,043,742	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,535,831	1,358,466	6
Net Nonutility Property	10,124,803	9,685,276	
Investment in Municipality (123)	0	0	7
Other Investments (124)	185,777	62,307	8
Special Funds (125-128)	4,569	3,367	9
Total Other Property and Investments	10,315,149	9,750,950	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	65,874	43,728	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,247,412	575,788	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	472,241	310,186	15
Other Accounts Receivable (143)	269,599	285,350	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	429,199	374,997	18
Materials and Supplies (151-163)	32,278	30,901	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,516,603	1,620,950	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	47,734	832	25
Total Deferred Debits	47,734	832	
Total Assets and Other Debits	28,753,859	27,542,639	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	936,247	936,247	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	26,851,505	6,546,384	28
Total Proprietary Capital	27,787,752	7,482,631	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	94,769	121,851	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	94,769	121,851	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	294,022	314,822	33
Payables to Municipality (233)	166,308	225,412	34
Customer Deposits (235)	1,304	1,519	35
Taxes Accrued (236)	349,413	336,560	36
Interest Accrued (237)	356	594	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	59,935	48,573	41
Total Current and Accrued Liabilities	871,338	927,480	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	792	44
Total Deferred Credits	0	792	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	19,009,885	49
Total Liabilities and Other Credits	28,753,859	27,542,639	

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)	
First of Year:					
Total Utility Plant - First of Year	19,174,556	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,118,836	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,296,127	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)	62,330				9
Total Utility Plant	20,477,293	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,239,053	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,363,867	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
Total Accumulated Provision	4,602,920	0	0	0	
Net Utility Plant	15,874,373	0	0	0	

**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)	
Balance first of year (111.1)	3,004,649				3,004,649	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	220,271				220,271	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,473				23,473	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	501				501	10
Other credits (specify):						11
					0	12
Total credits	244,245	0	0	0	244,245	13
Debits during year						14
Book cost of plant retired	9,841				9,841	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	9,841	0	0	0	9,841	19
Balance end of year (111.1)	3,239,053	0	0	0	3,239,053	20

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

Depreciation Accruals (Credits) during the year (111.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	194,692				194,692	4
Accruals charged other						5
accounts (specify):						6
2003 contrib plnt depr charges					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,193,608				1,193,608	10
Total credits	1,388,300	0	0	0	1,388,300	11
Debits during year						12
Book cost of plant retired	24,433				24,433	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	24,433	0	0	0	24,433	17
Balance end of year (111.2)	1,363,867	0	0	0	1,363,867	18

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
Other (specify):					
SEWER PLANT	10,992,241	632,382	15,490	11,609,133	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
Total Nonutility Property (121)	11,043,742	632,382	15,490	11,660,634	
Less accum. prov. depr. & amort. (122)	1,358,466	192,855	15,490	1,535,831	4
 Net Nonutility Property	 9,685,276	 439,527	 0	 10,124,803	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	26,251	24,512	2
Sewer utility (154)	6,027	6,389	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
Total Materials and Supplies	32,278	30,901	

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</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	936,247	1
Changes during year (explain):		2
Balance end of year	936,247	

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
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)	
Advances (223)					
1993 REFINANCED G.O. DEBT	08/01/1993	06/01/2006	4.83%	94,769	1
Total for Account 223				94,769	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	336,560	1
Accruals:		
Charged water department expense	354,299	2
Charged electric department expense		3
Charged sewer department expense	7,226	4
Other (explain):		
NONE		5
Total Accruals and other credits	361,525	
Taxes paid during year:		
County, state and local taxes	336,560	6
Social Security taxes	10,189	7
PSC Remainder Assessment	1,923	8
Other (explain):		
NONE		9
Total payments and other debits	348,672	
Balance end of year	349,413	

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)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 REFINANCED G.O. DEBT	594	5,480	5,718	356	2
Subtotal	594	5,480	5,718	356	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	594	5,480	5,718	356	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	185,777	2
Total (Acct. 124):	185,777	
Sinking Funds (125):		
CUSTOMER FUNDS TO COVER SEWER LIFT STATION EXPENSES	4,569	3
Total (Acct. 125):	4,569	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	251,809	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
INVOICES TO CUSTOMERS FOR REPAIRS TO HYDRANTS	886	12
INVOICE FOR PARTIAL KOWING WATER SUPPLY ASSESSMENT	354	13
INVOICES FOR NEW CUSTOMER LISTINGS	61	14
MMSD CHARGES INVOICED TO FOREMOST FARMS	19,010	15
ACCRUED DECEMBER 2003 WATER REVENUES	99,827	16
ACCRUED DECEMBER 2003 SEWER REVENUES	100,294	17
Total (Acct. 142):	472,241	

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)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	253,880	18
Merchandising, jobbing and contract work		19
Other (specify):		
PRIVATE FIRE PROTECTION CHARGES	15,719	20
Total (Acct. 143):	269,599	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS PLACED ON TAXROLL	23,326	21
COLLECTION OF DELINQUENT WATER/SEWER PAYMENTS	25,266	22
PUBLIC FIRE PROTECTION CHARGES	355,755	23
RECEIVABLE FROM STORMWATER (ASSESSMENTS)	4,974	24
ENGINEER WAGES COLLECTED BY CITY FOR PROJECT WORK	19,825	25
3RD QTR W/S CREDIT CARD PAYMENT DUE FROM CITY (NET)	53	26
Total (Acct. 145):	429,199	
Prepayments (165):		
NONE		27
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
GLACIER VALLEY UTILITIES PROJECT	12,938	29
TOWER E PROJECT	27,850	30
W. CLAYTON SEWER EXTENSION	6,946	31
Total (Acct. 183):	47,734	
Clearing Accounts (184):		
NONE		32
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		33
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		34
Total (Acct. 186):	0	
Payables to Municipality (233):		
REMAINDER OF E CHERYL PKWY PROJECT	2,964	35
GO BOND 2ND INTEREST DUE	2,136	36

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)	
Payables to Municipality (233):		
NOVEMBER, DECEMBER & PARTIAL JAN WAGES EARNED IN 2003	89,190	37
CITY INVOICE FOR PORTION OF GIS PROJECT (ONGOING)	56,650	38
CITY INVOICE FOR MISC EXPENSES & RESURFACING CONTRACT	15,368	39
Total (Acct. 233):	166,308	
Other Deferred Credits (253):		
NONE		40
Total (Acct. 253):	0	

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)	
Add Average:						
Utility Plant in Service (101.1)	8,018,837	0	0	0	8,018,837	1
Materials and Supplies	25,381	0	0	0	25,381	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,121,851	0	0	0	3,121,851	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	4,922,367	0	0	0	4,922,367	
Net Operating Income	462,151	0	0	0	462,151	7
Net Operating Income as a percent of Average Net Rate Base	9.39%	N/A	N/A	N/A	9.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

MISCELLANEOUS CREDITS TO SURPLUS (434) - CONTRIBUTIONS DUE TO 2003 PSC CIAC ORDER EFFECTIVE 1/1/03.

EARNINGS DUE TO 2003 DECEMBER ACCRUED REVENUES

MISCELLANEOUS DEBITS TO SURPLUS (435) - EARNINGS - DUE TO 2002 DECEMBER PAYROLL ACCRUED

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

Sewer Plant Added:

Developer added sewer mains	\$555,066
Utility added sewer mains	65,245
Sewer portion of computer equipment	2,059
Sewer portion of new utility vehicle	9,387
Sewer portion of general shop equipment	625
Total sewer plant added	\$632,382

Sewer plant retired:

Retired 430' collection mains	\$ 10,955
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Materials and Supplies (Page F-12)

General footnotes

Page F-12, Account 154, prior year amount was increased due to auditor entry for year end 2002, transferred from maintenance expense account for mains to actual materials purchased.

Contributions in Aid of Construction (Account 271) (Page F-23)

General footnotes

Developer added plant - water \$ 0, due to 2003 PSC CIAC Order effective 1/1/03.

Developer added plant - sewer \$889,860.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	11,248,798	0	0	7,761,087	0	19,009,885	1
Add credits during year:							
FOR MAINS				889,860		889,860	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	11,248,798			8,650,947		19,899,745	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,657,126	1,547,412	1
Total Sales of Water	1,657,126	1,547,412	
Other Operating Revenues			
Forfeited Discounts (470)	2,768	1,915	2
Miscellaneous Service Revenues (471)	3,678	3,433	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,981	20,472	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	29,427	25,820	
Total Operating Revenues	1,686,553	1,573,232	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	14,540	20,506	8
Pumping Expenses (620-633)	186,609	168,182	9
Water Treatment Expenses (640-652)	42,092	21,222	10
Transmission and Distribution Expenses (660-678)	168,483	112,601	11
Customer Accounts Expenses (901-905)	38,210	42,564	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	192,671	173,309	14
Total Operation and Maintenance Expenses	642,605	538,384	
Other Operating Expenses			
Depreciation Expense (403)	220,271	402,497	15
Amortization Expense (404-407)		0	16
Taxes (408)	361,526	346,796	17
Total Other Operating Expenses	581,797	749,293	
Total Operating Expenses	1,224,402	1,287,677	
NET OPERATING INCOME	462,151	285,555	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	156	3,120	11,240	1
Commercial	26	520	1,875	2
Industrial				3
Total Unmetered Sales to General Customers (460)	182	3,640	13,115	
Metered Sales to General Customers (461)				
Residential	4,178	320,656	704,834	4
Commercial	547	334,547	485,783	5
Industrial	34	31,557	42,209	6
Total Metered Sales to General Customers (461)	4,759	686,760	1,232,826	
Private Fire Protection Service (462)	1		48,941	7
Public Fire Protection Service (463)	1		355,755	8
Other Sales to Public Authorities (464)	13	2,944	6,489	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,956	693,344	1,657,126	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	355,755	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	355,755	
Forfeited Discounts (470):		
Customer late payment charges	2,768	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,768	
Miscellaneous Service Revenues (471):		
WATER PERMIT FEES AND USAGES, RECONNECTION CHARGES	3,678	7
Total Miscellaneous Service Revenues (471)	3,678	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	22,961	10
Other (specify): NEW CUSTOMER LISTS TO AREA BUSINESSES	20	11
Total Other Water Revenues (474)	22,981	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	2,011	1,154	1
Operation Labor and Expenses (601)	6,119	10,198	2
Purchased Water (602)	4,607	4,583	3
Miscellaneous Expenses (603)	446	289	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	1,131	1,061	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	226	3,221	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	14,540	20,506	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,636	1,769	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	143,340	128,460	17
Pumping Labor and Expenses (624)	9,693	11,881	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	6,403	2,038	20
Rents (627)	10,000	13,905	21
Maintenance Supervision and Engineering (630)	1,144	762	22
Maintenance of Structures and Improvements (631)	9,656	2,747	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	4,737	6,620	25
Total Pumping Expenses	186,609	168,182	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	407	306	26
Chemicals (641)	22,934	11,547	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	10,772	4,691	28
Miscellaneous Expenses (643)	317	267	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	7,662	4,411	33
Total Water Treatment Expenses	42,092	21,222	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	1,814	882	34
Storage Facilities Expenses (661)	445	336	35
Transmission and Distribution Lines Expenses (662)	5,857	20,904	36
Meter Expenses (663)	22,525	2,075	37
Customer Installations Expenses (664)	1,769	1,279	38
Miscellaneous Expenses (665)	40,569	16,256	39
Rents (666)	10,000	13,905	40
Maintenance Supervision and Engineering (670)	1,356	1,202	41
Maintenance of Structures and Improvements (671)	215	765	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,529	11,492	43
Maintenance of Transmission and Distribution Mains (673)	46,065	21,534	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	9,879	5,674	46
Maintenance of Meters (676)	11,489	11,590	47
Maintenance of Hydrants (677)	8,791	2,947	48
Maintenance of Miscellaneous Plant (678)	2,180	1,760	49
Total Transmission and Distribution Expenses	168,483	112,601	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	372	843	50
Meter Reading Labor (902)	4,829	5,444	51
Customer Records and Collection Expenses (903)	27,353	34,643	52
Uncollectible Accounts (904)	0	0	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	5,656	1,634	54
Total Customer Accounts Expenses	38,210	42,564	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,506	41,845	56
Office Supplies and Expenses (921)	5,329	4,666	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	29,011	41,671	59
Property Insurance (924)	12,434	7,685	60
Injuries and Damages (925)	16,958	10,128	61
Employee Pensions and Benefits (926)	63,368	54,058	62
Regulatory Commission Expenses (928)	60	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	8,733	5,823	65
Rents (931)	5,833	5,834	66
Maintenance of General Plant (932)	7,439	1,599	67
Total Administrative and General Expenses	192,671	173,309	
Total Operation and Maintenance Expenses	642,605	538,384	

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		349,413	336,560	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,226	6,607	2
Net property tax equivalent		342,187	329,953	
Social Security		17,416	15,133	3
PSC Remainder Assessment		1,923	1,710	4
Other (specify): NONE			0	5
Total tax expense		361,526	346,796	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.276863				3
County tax rate	mills		4.484871				4
Local tax rate	mills		8.396838				5
School tax rate	mills		16.710600				6
Voc. school tax rate	mills		1.886960				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.756132				10
Less: state credit	mills		2.120904				11
Net tax rate	mills		29.635228				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.396838				14
Combined School Tax Rate	mills		18.597560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.994398				17
Total Tax Rate	mills		31.756132				18
Ratio of Local and School Tax to Total	dec.		0.850053				19
Total tax net of state credit	mills		29.635228				20
Net Local and School Tax Rate	mills		25.191517				21
Utility Plant, Jan. 1	\$	19,174,556	19,174,556				22
Materials & Supplies	\$	26,251	26,251				23
Subtotal	\$	19,200,807	19,200,807				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	19,200,807	19,200,807				26
Assessment Ratio	dec.		0.722379				27
Assessed Value	\$	13,870,260	13,870,260				28
Net Local & School Rate	mills		25.191517				29
Tax Equiv. Computed for Current Year	\$	349,413	349,413				30
Tax Equivalent per 1994 PSC Report	\$	209,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	349,413					34

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,588		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)	940,320		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	947,908	0	
PUMPING PLANT			
Land and Land Rights (320)	77,370		12
Structures and Improvements (321)	780,545		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	55,950		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	653,079	13,772	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,566,944	13,772	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	65,401	496	23
Total Water Treatment Plant	65,401	496	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,588	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)			940,320	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	947,908	
PUMPING PLANT				
Land and Land Rights (320)			77,370	12
Structures and Improvements (321)			780,545	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			55,950	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			666,851	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,580,716	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			65,897	23
Total Water Treatment Plant	0	0	65,897	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,086		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,717,730		26
Transmission and Distribution Mains (343)	10,322,164	41,902	27
Fire Mains (344)	0		28
Services (345)	1,759,686	5,551	29
Meters (346)	794,109	124,246	30
Hydrants (348)	1,342,797	11,796	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,022,572	183,495	
GENERAL PLANT			
Land and Land Rights (389)	3,014		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,896		35
Computer Equipment (391.1)	75,194	2,059	36
Transportation Equipment (392)	73,173	9,387	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,227		39
Laboratory Equipment (395)	57,396		40
Power Operated Equipment (396)	9,385		41
Communication Equipment (397)	32,577		42
SCADA Equipment (397.1)	264,450		43
Miscellaneous Equipment (398)	3,500	625	44
Other Tangible Property (399)	0		45
Total General Plant	564,812	12,071	
Total utility plant in service directly assignable	19,167,637	209,834	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	19,167,637	209,834	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			86,086 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,717,730 26
Transmission and Distribution Mains (343)		(8,252,966)	2,111,100 27
Fire Mains (344)			0 28
Services (345)		(1,759,686)	5,551 29
Meters (346)	5,305		913,050 30
Hydrants (348)		(1,228,442)	126,151 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,305	(11,241,094)	4,959,668
GENERAL PLANT			
Land and Land Rights (389)			3,014 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,896 35
Computer Equipment (391.1)			77,253 36
Transportation Equipment (392)	4,536		78,024 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,227 39
Laboratory Equipment (395)			57,396 40
Power Operated Equipment (396)			9,385 41
Communication Equipment (397)			32,577 42
SCADA Equipment (397.1)		(7,700)	256,750 43
Miscellaneous Equipment (398)			4,125 44
Other Tangible Property (399)			0 45
Total General Plant	4,536	(7,700)	564,647
Total utility plant in service directly assignable	9,841	(11,248,794)	8,118,836
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,841	(11,248,794)	8,118,836

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

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		794,564	27
Fire Mains (344)			28
Services (345)		168,657	29
Meters (346)			30
Hydrants (348)		108,542	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	1,071,763	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	1,071,763	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	1,071,763	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
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)	23,599	8,252,967	9,023,932 27
Fire Mains (344)			0 28
Services (345)	834	1,759,687	1,927,510 29
Meters (346)			0 30
Hydrants (348)		1,228,443	1,336,985 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	24,433	11,241,097	12,288,427
GENERAL PLANT			
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)		7,700	7,700 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	7,700	7,700
Total utility plant in service directly assignable	24,433	11,248,797	12,296,127
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	24,433	11,248,797	12,296,127

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)	
SOURCE OF SUPPLY PLANT				
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)	225,059	2.90%	27,269	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	225,059		27,269	
PUMPING PLANT				
Structures and Improvements (321)	166,023	3.20%	24,977	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	19,087	4.40%	2,462	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	379,355	4.40%	29,038	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	564,465		56,477	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	51,287	6.00%	3,939	17
Total Water Treatment Plant	51,287		3,939	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	260,266	1.90%	32,637	19
Transmission and Distribution Mains (343)	802,716	1.30%	27,172	20
Fire Mains (344)	0			21
Services (345)	363,962	2.90%	81	22
Meters (346)	220,453	5.50%	46,947	23
Hydrants (348)	203,242	2.20%	2,645	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					252,328 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	252,328
321					191,000 8
322					0 9
323					21,549 10
324					0 11
325					408,393 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	620,942
331					0 16
332					55,226 17
	0	0	0	0	55,226
341					0 18
342					292,903 19
343					829,888 20
344					0 21
345					364,043 22
346	5,305				262,095 23
348					205,887 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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,850,639		109,482	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%		26
Office Furniture and Equipment (391)	16,184	5.80%	711	27
Computer Equipment (391.1)	75,194	26.70%	2,059	28
Transportation Equipment (392)	60,016	13.30%	10,054	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	17,942	5.80%	1,695	31
Laboratory Equipment (395)	13,375	5.80%	3,329	32
Power Operated Equipment (396)	10,130	7.50%		33
Communication Equipment (397)	25,590	15.00%	4,887	34
SCADA Equipment (397.1)	91,343	9.20%	23,621	35
Miscellaneous Equipment (398)	3,425	5.80%	221	36
Other Tangible Property (399)	0			37
Total General Plant	313,199		46,577	
Total accum. prov. directly assignable	3,004,649		243,744	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,004,649		243,744	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	5,305	0	0	0	1,954,816
390					0 26
391					16,895 27
391.1					77,253 28
392	4,536		501		66,035 29
393					0 30
394					19,637 31
395					16,704 32
396					10,130 33
397					30,477 34
397.1					114,964 35
398					3,646 36
399					0 37
	4,536	0	501	0	355,741
	9,841	0	501	0	3,239,053
					0 38
	9,841	0	501	0	3,239,053

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	112,300	20
Fire Mains (344)				21
Services (345)		2.90%	53,464	22
Meters (346)				23
Hydrants (348)		2.20%	28,220	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					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	23,599			641,307	730,008 20
344					0 21
345	834			365,961	418,591 22
346					0 23
348				185,986	214,206 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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	<u>0</u>		<u>193,984</u>	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)				27
Computer Equipment (391.1)				28
Transportation Equipment (392)				29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)				31
Laboratory Equipment (395)				32
Power Operated Equipment (396)				33
Communication Equipment (397)				34
SCADA Equipment (397.1)		9.20%	708	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>0</u>		<u>708</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>194,692</u>	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>194,692</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	24,433	0	0	1,193,254	1,362,805
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				354	1,062 35
398					0 36
399					0 37
	0	0	0	354	1,062
	24,433	0	0	1,193,608	1,363,867
					0 38
	24,433	0	0	1,193,608	1,363,867

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			52,121	52,121	1
February			46,912	46,912	2
March	9,173		52,069	61,242	3
April			54,571	54,571	4
May			58,820	58,820	5
June			70,231	70,231	6
July			69,877	69,877	7
August			82,329	82,329	8
September	8,183		71,105	79,288	9
October			59,396	59,396	10
November			50,872	50,872	11
December			51,649	51,649	12
Total annual pumpage	17,356	0	719,952	737,308	
Less: Water sold				693,344	13
Volume pumped but not sold				43,964	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				13,230	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,230	19
Volume pumped but unaccounted for				30,734	20
Percent of water lost				4%	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.)				3,435	23
Date of maximum: 8/27/2003					24
Cause of maximum:					25
PEAK SUMMER USAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,004	26
Date of minimum: 2/10/2003					27
Total KWH used for pumping for the year				1,725,529	28
If water is purchased: Vendor Name: CITY OF MADISON WATER UTILITY					29
Point of Delivery: 2799 RIMROCK ROAD - 6" METER					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 2689 GRANITE CIRCLE	10	1,033	19	1,728,000	Yes	1
WELL - 5608 BARBARA DR	2	352	10	792,000	Yes	2
WELL - 2791 YARMOUTH GREENWAY	4	1,000	16	1,656,000	Yes	3
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	4
WELL - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	5
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	6
WELL - 2687 OSMUNDSEN RD	9	960	16	1,200,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #2	WELL #4	1
Location	2689 GRANITE CIRCLE	5608 BARBARA DR.	'91 YARMOUTH GREENWAY	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	LAYNE	GOULD	5
Year Installed	2001	1964	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	500	1,100	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	2001	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #7	WELL #8	14
Location	6042 MCKEE ROAD	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	GOULD	FAIRBANKS MORSE	18
Year Installed	1997	2002	1983	19
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	1,200	400	250	21
Pump Motor or Standby Engine Mfr	U.S.	FRANKLYN	FRANKLYN	23
Year Installed	1997	2002	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	30	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9			1
Location	2687 OSMUNDSEN ROAD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULD			5
Year Installed	1996			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	850			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	200			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3	CAMP BADGER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	1991	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	128	147	0	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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.)	2.3000	3.1000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	583	33	0	0	616	1
A	D	6.000	1,238	0	0	0	1,238	2
M	D	6.000	78,327	0	0	0	78,327	3
A	D	8.000	15,600	0	0	0	15,600	4
M	D	8.000	190,480	8,141	741	0	197,880	5
M	D	10.000	82,926	3,451	0	0	86,377	6
M	D	12.000	47,690	3,311	0	0	51,001	7
M	D	14.000	3,011		0	0	3,011	8
M	D	16.000	2,692	4	0	0	2,696	9
M	D	18.000	0	391			391	10
Total Within Municipality			422,547	15,331	741	0	437,137	
Total Utility			422,547	15,331	741	0	437,137	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	798	0	0	0	798		1
M	1.000	3,000	113	0	0	3,113		2
M	1.500	122	0	0	0	122		3
M	2.000	69	2	2	0	69		4
M	3.000	4	0	0	0	4		5
M	4.000	15	20	0	0	35		6
M	6.000	66	0	0	0	66		7
M	8.000	75	0	0	0	75		8
M	10.000	5	0	0	0	5		9
Total Utility		4,154	135	2	0	4,287	0	

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	53	0	23	(5)	25	23	1
0.750	4,106	628	218	(195)	4,321	508	2
1.000	148	10	5	(3)	150	14	3
1.500	138	3	0	(4)	137	5	4
2.000	154	2	0	(1)	155	3	5
3.000	8	0	0	(1)	7	2	6
Total:	4,607	643	246	(209)	4,795	555	

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	25	0	0	0	0	0	25	1
0.750	4,096	180	7	3	0	35	4,321	2
1.000	16	124	4	1	0	5	150	3
1.500	2	121	12	0	0	2	137	4
2.000	0	133	11	9	0	2	155	5
3.000	0	4	2	0	0	1	7	6
Total:	4,139	562	36	13	0	45	4,795	

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	893	33	0		926	2
Total Fire Hydrants	893	33	0	0	926	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	926
Number of distribution system valves end of year:	1,164
Number of distribution valves operated during year:	610

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Page W-05, Account #6410, line 27, increase is due to adding phosphates to water system to settle minerals.

Page W-05, Account #9230, line 59, decrease due to less outside services needed during 2003.

Page W-05, account #6630, line 37, increase due to labor of changing out meters to new meters with transponders.

Page W-05, Account #6620, line 36, decrease due to actual labor and expenses incurred were less as flushing and system problems were less in 2003.

Page W-05, Account #6650, line 39, increase due to portion of maintenance facility expenses charged back from city and extensive work on the GIS system.

Page W-05, Account #6730, line 44, increase due to hiring plumbing and excavating companies to dig and cover water main breaks.

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

General footnotes

Page W-08, Account #3430, line 27, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

Page W-08, Account #3450, line 29, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

Page W-08, Account #3480, line 31, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

Page W-08, Account #397.1, line 43, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

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

General footnotes

Page W-10, Account #3430, line 27, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

Page W-10, Account #3450, line 29, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

Page W-10, Account #3480, line 31, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

Page W-10, Account #397.1, line 43, adjustment due to 2003 PSC CIAC Order effective 1/1/03.

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

General footnotes

Page W-12, Account #3960, line 33, does not have an accrual of depreciation for the year 2003, as it was over depreciated in previous years. Plant account #3960 will need to have additions before we apply any depreciation.

Page W-12, Account #3450, line 22, accumulated depreciation is higher than utility plant value due to 2003 PSC CIAC Order effective 1/1/03.

Page W-12, Account #3480, line 24, accumulated depreciation is higher than utility plant value due to 2003 PSC CIAC Order effective 1/1/03.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

General footnotes

Water mains added during year, column e:
Developer added:

4" WM - 33'
8" WM - 6,884'
10" WM - 3,451'
12" WM - 3,306'

Utility added:

8" WM - 1,257'
12" WM - 5'
16" WM - 4'
18" WM - 391'

Water Services (Page W-22)

General footnotes

Increase is due to plant added as follows:

Developer added:

1" copper services - 96
2" copper services - 2
4" ductile iron services - 20

Utility added:

1" copper services - 17

Meters (Page W-23)

General footnotes

We are continuing the process of converting all metres to be read by hand held readers. We are installing transponders on a 10 year schedule.

Adjustments are due to inventory corrections.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,272,976	1,197,087	1
Total Sewage Operating Revenues	1,272,976	1,197,087	
Other Operating Revenues			
Forfeited Discounts (631)	2,776	1,914	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	3,357	3,193	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	6,133	5,107	
Total Operating Revenues	1,279,109	1,202,194	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	711,848	651,285	8
Maintenance Expenses (831-834)	138,278	106,524	9
Customer Accounting & Collection Expenses (840-843)	37,838	38,816	10
Administrative and General Expenses (850-857)	127,700	128,103	11
Total Operation and Maintenance Expenses	1,015,664	924,728	
Other Operating Expenses			
Depreciation Expense (403)	192,356	156,528	12
Amortization Expense (404)		0	13
Taxes (408)	8,795	8,687	14
Total Other Operating Expenses	201,151	165,215	
Total Operating Expenses	1,216,815	1,089,943	
NET OPERATING INCOME	62,294	112,251	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	35	750	6,572	1
Commercial Revenues	5	100	908	2
Industrial Revenues	2	40	181	3
Revenues from Public Authorities	2	40	363	4
Total Flat Rate Service to General Customers (621)	44	930	8,024	
Measured Service to General Customers (622)				
Residential Revenues	3,877	295,181	686,300	5
Commercial Revenues	484	320,463	465,373	6
Industrial Revenues	29	26,437	108,279	7
Revenues from Public Authorities	10	2,595	5,000	8
Total Measured Service to General Customers (622)	4,400	644,676	1,264,952	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	4,444	645,606	1,272,976	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,776	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,776	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NSF & RECONNECTION CHARGES	3,357	6
Total Miscellaneous Operating Revenues (635)	3,357	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	0	0	1
Power and Fuel for Pumping (821)	0	0	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	703,899	641,723	8
Transportation Expenses (828)	7,949	9,562	9
Rents (829)	0	0	10
Total Operation Expenses	711,848	651,285	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	74,352	49,615	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	0	13
Maintenance of General Plant Structures and Equipment (834)	63,926	56,909	14
Total Maintenance Expenses	138,278	106,524	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	33,009	33,763	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	4,829	5,053	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	37,838	38,816	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	43,531	38,964	19
Office Supplies and Expenses (851)	5,328	4,563	20
Outside Services Employed (852)	10,150	21,843	21
Insurance Expense (853)	8,058	5,887	22
Employees Pensions and Benefits (854)	31,896	29,485	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	8,737	7,497	25
Rents (857)	20,000	19,864	26
Total Administrative and General Expenses	127,700	128,103	
 Total Operation and Maintenance Expenses	1,015,664	924,728	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		8,795	8,687	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		8,795	8,687	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	100,595		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	7,840,760	620,311	7
Interceptor Mains and Accessories (314)	2,370,104		8
Force Mains (315)	22,207		9
Other Collecting System Equipment (316)	51,501		10
Total Collection System	10,385,167	620,311	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	39,600		12
Receiving Wells (322)	35,200		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	74,800	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			100,595	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	10,955		8,450,116	7
Interceptor Mains and Accessories (314)			2,370,104	8
Force Mains (315)			22,207	9
Other Collecting System Equipment (316)			51,501	10
Total Collection System	10,955	0	10,994,523	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			39,600	12
Receiving Wells (322)			35,200	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	74,800	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	9,315		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	5,675		31
Computer Equipment (372.1)	43,387	2,059	32
Transportation Equipment (373)	306,639	9,387	33
Other General Equipment (379)	21,699	625	34
Other Tangible Property (390)	0		35
Total General Plant	386,715	12,071	
Total utility plant in service directly assignable	10,846,682	632,382	
Common Utility Plant Allocated to Sewer Department	197,057		36
Total utility plant in service	11,043,739	632,382	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			9,315 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			5,675 31
Computer Equipment (372.1)			45,446 32
Transportation Equipment (373)	4,535		311,491 33
Other General Equipment (379)			22,324 34
Other Tangible Property (390)			0 35
Total General Plant	4,535	0	394,251
Total utility plant in service directly assignable	15,490	0	11,463,574
Common Utility Plant Allocated to Sewer Department			197,057 36
Total utility plant in service	15,490	0	11,660,631

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

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

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

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

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

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

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

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

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

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

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	368	107	3	0	472		1
Sewer	6.000	12	24	0	0	36		2
Sewer	8.000	8	23	0	0	31		3
Total Utility		388	154	3	0	539	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	0	0	0	0	0	1
8.000	13,325	11,278	430	0	24,173	2
10.000	0	0	0	0	0	3
12.000	663	0	0	0	663	4
36.000	0	0	0	0	0	5
Total Utility	13,988	11,278	430	0	24,836	

SEWER OPERATING SECTION FOOTNOTES

NONE