



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MIDDLETON WATER UTILITY

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Principal Office: 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

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For the Year Ended: DECEMBER 31, 2003

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**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:** MIDDLETON WATER UTILITY

**Utility Address:** 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR TIM STUDER

**Title:** FINANCE DIRECTOR

**Office Address:**

7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:** [tstuder@ci.middleton.wi.us](mailto:tstuder@ci.middleton.wi.us)

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

**Name:** MATTHEW LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 240 - 8532

**E-mail Address:** [mlavold@virchowkrause.com](mailto:mlavold@virchowkrause.com)

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

**Name:** PAUL HELGESON

**Title:** CHAIRMAN

**Office Address:**

7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** VICKI HELLENBRAND

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

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

**Fax Number:** (608) 240 - 8532

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

**Date of most recent audit report:** 3/5/2004

**Period covered by most recent audit:** 1/1/2003 - 12/31/2003

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

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**Name:** TOBY GINDER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:** tginder@ci.middleton.wi.us

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**Name of utility commission/committee:** Public Works Committee

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

- PAUL HELGESON
- DEREK HUNGNESS
- KIM JENSEN
- DAWN KRAHN
- CHARLES NAHN
- BOB POFAHL
- SHAWN STAUSKE, ALTERNATE
- HOWARD TEAL

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,673,035	1,682,748	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	708,691	591,955	2
Depreciation Expense (403)	272,786	349,085	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	316,543	303,590	5
<b>Total Operating Expenses</b>	<b>1,298,020</b>	<b>1,244,630</b>	
<b>Net Operating Income</b>	<b>375,015</b>	<b>438,118</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>375,015</b>	<b>438,118</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	98,836	132,832	10
Miscellaneous Nonoperating Income (421)	710,541	0	11
<b>Total Other Income</b>	<b>809,377</b>	<b>132,832</b>	
<b>Total Income</b>	<b>1,184,392</b>	<b>570,950</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	92,159	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>92,159</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,092,233</b>	<b>570,950</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,800	3,800	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	98,082	105,685	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>101,882</b>	<b>109,485</b>	
<b>Net Income</b>	<b>990,351</b>	<b>461,465</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,025,280	5,563,815	20
Balance Transferred from Income (433)	990,351	461,465	21
Miscellaneous Credits to Surplus (434)	6,166,636	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,182,267</b>	<b>6,025,280</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,673,035		1,673,035	1
<b>Total (Acct. 400):</b>	<b>1,673,035</b>	<b>0</b>	<b>1,673,035</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	708,691		708,691	2
<b>Total (Acct. 401-402):</b>	<b>708,691</b>	<b>0</b>	<b>708,691</b>	
<b>Depreciation Expense (403):</b>				
Derived	272,786		272,786	3
<b>Total (Acct. 403):</b>	<b>272,786</b>	<b>0</b>	<b>272,786</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	316,543		316,543	5
<b>Total (Acct. 408):</b>	<b>316,543</b>	<b>0</b>	<b>316,543</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>375,015</b>	<b>0</b>	<b>375,015</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	98,836	0	98,836 11
<b>Total (Acct. 419):</b>	<b>98,836</b>	<b>0</b>	<b>98,836</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	710,541	710,541 12
NONE	0		0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>710,541</b>	<b>710,541</b>
<b>TOTAL OTHER INCOME:</b>	<b>98,836</b>	<b>710,541</b>	<b>809,377</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	92,159	92,159 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>92,159</b>	<b>92,159</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>92,159</b>	<b>92,159</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 17
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	3,800	[REDACTED]	3,800 18
<b>Total (Acct. 428):</b>	<b>3,800</b>	<b>0</b>	<b>3,800</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	98,082	[REDACTED]	98,082 20
<b>Total (Acct. 430):</b>	<b>98,082</b>	<b>0</b>	<b>98,082</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>101,882</b>	<b>0</b>	<b>101,882</b>
<b>NET INCOME:</b>	<b>371,969</b>	<b>618,382</b>	<b>990,351</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,025,280	0	6,025,280 23
<b>Total (Acct. 216):</b>	<b>6,025,280</b>	<b>0</b>	<b>6,025,280</b>
<b>Balance Transferred from Income (433):</b>			
Derived	371,969	618,382	990,351 24
<b>Total (Acct. 433):</b>	<b>371,969</b>	<b>618,382</b>	<b>990,351</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
1/1/03 CONTRIBUTED PLANT AD PER DOCKET 05-US-10E	0	6,166,636	6,166,636 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>6,166,636</b>	<b>6,166,636</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,397,249</b>	<b>6,785,018</b>	<b>13,182,267</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,673,035	0	0	0	1,673,035	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,673,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,673,035</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	249,114		249,114	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,535		11,535	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>260,649</b>	<b>0</b>	<b>260,649</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	19,556,446	18,209,518	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,828,168	3,750,585	2
<b>Net Utility Plant</b>	<b>14,728,278</b>	<b>14,458,933</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,728,278</b>	<b>14,458,933</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	15,834	48,144	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>15,834</b>	<b>48,144</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(198,349)	(533,272)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,190,707	3,249,180	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	273,683	270,990	15
Other Accounts Receivable (143)	0	5,886	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	118,355	192,870	18
Materials and Supplies (151-163)	3,675	15,164	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,388,071</b>	<b>3,200,818</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,050	14,850	24
Other Deferred Debits (182-186)	13,322	4,729	25
<b>Total Deferred Debits</b>	<b>24,372</b>	<b>19,579</b>	
<b>Total Assets and Other Debits</b>	<b>18,156,555</b>	<b>17,727,474</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,625,668	2,300,985	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	13,182,267	6,025,280	28
<b>Total Proprietary Capital</b>	<b>15,807,935</b>	<b>8,326,265</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,870,000	2,030,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>1,870,000</b>	<b>2,030,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	63,628	26,693	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	306,778	294,845	36
Interest Accrued (237)	30,940	33,600	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	13,253	10,060	41
<b>Total Current and Accrued Liabilities</b>	<b>414,599</b>	<b>365,198</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	14,584	0	44
<b>Total Deferred Credits</b>	<b>14,584</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	49,437	42,056	47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>49,437</b>	<b>42,056</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	6,963,955	49
<b>Total Liabilities and Other Credits</b>	<b>18,156,555</b>	<b>17,727,474</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	18,209,518	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,327,873	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,606,152	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)	622,421				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>19,556,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,045,870	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	782,298	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>4,828,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>14,728,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,750,585				<b>3,750,585</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	272,786				<b>272,786</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	41,948				<b>41,948</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>314,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>314,734</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	12,689				<b>12,689</b>	15
Cost of removal	6,760				<b>6,760</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>19,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,449</b>	19
<b>Balance end of year (111.1)</b>	<b>4,045,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,045,870</b>	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)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	92,159				92,159	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	797,319				797,319	10
<b>Total credits</b>	<b>889,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>889,478</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	103,448				103,448	13
Cost of removal	3,732				3,732	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>107,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,180</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>782,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>782,298</b>	<b>18</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	3,675	15,164 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>3,675</b>	<b>15,164</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 G.O. Refunding Debt	3,800	428	11,050	1
<b>Total</b>			<b>11,050</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,300,985	1
<b>Changes during year (explain):</b>		
TIF DISTRICT - MAINS	271,316	2
TIF DISTRICT - SERVICES	24,343	3
TIF DISTRICT - HYDRANTS	27,314	4
TIF DISTRICT - COST OF REMOVAL	1,710	5
<b>Balance end of year</b>	<b><u>2,625,668</u></b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
<b>Net amount of bonds outstanding December 31:</b>				<b>0</b>

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.30%	1,870,000	1
<b>Total for Account 223</b>				<b><u>1,870,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	294,845	1
<b>Accruals:</b>		
Charged water department expense	316,543	2
Charged electric department expense		3
Charged sewer department expense	10,641	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>327,184</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	294,845	6
Social Security taxes	18,437	7
PSC Remainder Assessment	1,969	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>315,251</b>	
<b>Balance end of year</b>	<b>306,778</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1997 G.O. Note	33,600	98,082	100,742	30,940	3
<b>Subtotal</b>	<b>33,600</b>	<b>98,082</b>	<b>100,742</b>	<b>30,940</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,600</b>	<b>98,082</b>	<b>100,742</b>	<b>30,940</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INTEREST RECEIVABLE	15,834	2
<b>Total (Acct. 124):</b>	<b>15,834</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	267,313	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
DELINQUENT SPECIAL ASSESSMENTS	6,370	12
<b>Total (Acct. 142):</b>	<b>273,683</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
CUSTOMER ACCOUNTS RECEIVABLE PLACED ON THE TAX ROLL	46,162	16
JOINT METER ALLOCATION FROM SEWER AND BACKWASH CHARGES	72,193	17
<b>Total (Acct. 145):</b>	<b>118,355</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
US HWY #12 ENGINEERING AND WELL #8 SITING	13,322	20
<b>Total (Acct. 183):</b>	<b>13,322</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PAYMENT OF TOWER RENTAL FOR 2004	14,584	25
<b>Total (Acct. 253):</b>	<b>14,584</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,952,257	0	0	0	10,952,257	1
Materials and Supplies	9,419	0	0	0	9,419	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,898,227	0	0	0	3,898,227	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>7,063,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,063,449</b>	
Net Operating Income	375,015	0	0	0	375,015	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.31%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

#### ACCOUNTANTS' COMPILATION REPORT

Middleton Water Utility  
Middleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Middleton Water Utility, an enterprise fund of the City of Middleton as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

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

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

VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin  
March 4, 2004

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**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	6,963,955	0	0	0	0	<b>6,963,955</b>	1
<b>Add credits during year:</b>							
NONE						<b>0</b>	2
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	6,963,955					<b>6,963,955</b>	3
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,557,199	1,577,232	1
<b>Total Sales of Water</b>	<b>1,557,199</b>	<b>1,577,232</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,590	7,097	2
Miscellaneous Service Revenues (471)	9,205	2,092	3
Rents from Water Property (472)	73,077	71,517	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,964	24,810	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>115,836</b>	<b>105,516</b>	
<b>Total Operating Revenues</b>	<b>1,673,035</b>	<b>1,682,748</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	25,001	23,983	8
Pumping Expenses (620-633)	204,319	128,959	9
Water Treatment Expenses (640-652)	24,738	31,066	10
Transmission and Distribution Expenses (660-678)	193,630	192,934	11
Customer Accounts Expenses (901-905)	33,519	26,492	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	227,484	188,521	14
<b>Total Operation and Maintenance Expenses</b>	<b>708,691</b>	<b>591,955</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	272,786	349,085	15
Amortization Expense (404-407)		0	16
Taxes (408)	316,543	303,590	17
<b>Total Other Operating Expenses</b>	<b>589,329</b>	<b>652,675</b>	
<b>Total Operating Expenses</b>	<b>1,298,020</b>	<b>1,244,630</b>	
<b>NET OPERATING INCOME</b>	<b>375,015</b>	<b>438,118</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,459	347,876	659,774	4
Commercial	706	292,150	410,751	5
Industrial	49	77,819	79,949	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,214</b>	<b>717,845</b>	<b>1,150,474</b>	
Private Fire Protection Service (462)	74		17,190	7
Public Fire Protection Service (463)	1		366,191	8
Other Sales to Public Authorities (464)	48	13,670	23,344	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,337</b>	<b>731,515</b>	<b>1,557,199</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	366,191	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>366,191</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,590	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,590</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	9,205	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>9,205</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	73,077	8
<b>Total Rents from Water Property (472)</b>	<b>73,077</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	26,964	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>26,964</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	18,196	19,606	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	6,132	3,100	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)	673	1,277	13
<b>Total Source of Supply Expenses</b>	<b>25,001</b>	<b>23,983</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	4,224	2,437	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	126,970	120,720	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	73,125	5,802	25
<b>Total Pumping Expenses</b>	<b>204,319</b>	<b>128,959</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	5,945	2,240	26
Chemicals (641)	82	7,661	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)	15,656	20,954	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,055	211	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>24,738</b>	<b>31,066</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	112,862	103,912	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	18,765	16,281	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	3,032	14,524	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	44,229	39,191	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	7,354	11,511	<b>46</b>
Maintenance of Meters (676)	1,701	3,065	<b>47</b>
Maintenance of Hydrants (677)	5,687	4,450	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>193,630</b>	<b>192,934</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	2,637	3,586	<b>51</b>
Customer Records and Collection Expenses (903)	17,420	14,306	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	13,462	8,600	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>33,519</b>	<b>26,492</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	64,066	30,428	<b>56</b>
Office Supplies and Expenses (921)	7,235	12,362	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	11,422	26,280	<b>59</b>
Property Insurance (924)	8,000	8,000	<b>60</b>
Injuries and Damages (925)		0	<b>61</b>
Employee Pensions and Benefits (926)	107,216	87,705	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	23,295	17,755	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	6,250	5,991	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>227,484</b>	<b>188,521</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>708,691</b>	<b>591,955</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		306,778	294,845	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,641	9,534	2
<b>Net property tax equivalent</b>		<b>296,137</b>	<b>285,311</b>	
Social Security		18,437	16,675	3
PSC Remainder Assessment		1,969	1,604	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>316,543</b>	<b>303,590</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.236030				3
County tax rate	mills		3.370870				4
Local tax rate	mills		6.195590				5
School tax rate	mills		13.317060				6
Voc. school tax rate	mills		1.608650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.728200</b>				<b>10</b>
Less: state credit	mills		1.461730				11
<b>Net tax rate</b>	mills		<b>23.266470</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.195590</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.925710</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.121300</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.728200</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.854138</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.266470</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.872781</b>				<b>21</b>
Utility Plant, Jan. 1	\$	18,209,518	18,209,518				22
Materials & Supplies	\$	15,164	15,164				23
<b>Subtotal</b>	\$	<b>18,224,682</b>	<b>18,224,682</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>18,224,682</b>	<b>18,224,682</b>				<b>26</b>
Assessment Ratio	dec.		0.847042				27
<b>Assessed Value</b>	\$	<b>15,437,071</b>	<b>15,437,071</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.872781</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>306,778</b>	<b>306,778</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>306,778</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	98,127		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)	285,396	34,387	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>383,523</b>	<b>34,387</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	625,230		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,033,278	23,944	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,658,508</b>	<b>23,944</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	266,375		23
<b>Total Water Treatment Plant</b>	<b>343,242</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			98,127	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)			319,783	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>417,910</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			625,230	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,789		1,052,433	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>4,789</b>	<b>0</b>	<b>1,677,663</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			76,867	22
Water Treatment Equipment (332)			266,375	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>343,242</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		25
Distribution Reservoirs and Standpipes (342)	1,688,030		26
Transmission and Distribution Mains (343)	9,523,848	475,999	27
Fire Mains (344)	0		28
Services (345)	1,288,174	25,264	29
Meters (346)	1,264,257	164,077	30
Hydrants (348)	837,718	34,714	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>14,695,873</b>	<b>700,054</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	21,406		35
Computer Equipment (391.1)	30,245		36
Transportation Equipment (392)	118,271		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,797	5,536	39
Laboratory Equipment (395)	1,515		40
Power Operated Equipment (396)	48,271		41
Communication Equipment (397)	46,689		42
SCADA Equipment (397.1)	162,534		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,722		45
<b>Total General Plant</b>	<b>459,450</b>	<b>5,536</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,540,596</b>	<b>763,921</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>17,540,596</b>	<b>763,921</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,650 24
Structures and Improvements (341)			92,196 25
Distribution Reservoirs and Standpipes (342)			1,688,030 26
Transmission and Distribution Mains (343)		(5,693,144)	4,306,703 27
Fire Mains (344)			0 28
Services (345)		(770,042)	543,396 29
Meters (346)	7,900		1,420,434 30
Hydrants (348)		(500,769)	371,663 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,900</b>	<b>(6,963,955)</b>	<b>8,424,072</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			21,406 35
Computer Equipment (391.1)			30,245 36
Transportation Equipment (392)			118,271 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			28,333 39
Laboratory Equipment (395)			1,515 40
Power Operated Equipment (396)			48,271 41
Communication Equipment (397)			46,689 42
SCADA Equipment (397.1)			162,534 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			7,722 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>464,986</b>
<b>Total utility plant in service directly assignable</b>	<b>12,689</b>	<b>(6,963,955)</b>	<b>11,327,873</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,689</b>	<b>(6,963,955)</b>	<b>11,327,873</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		572,619	27
Fire Mains (344)			28
Services (345)		64,107	29
Meters (346)			30
Hydrants (348)		108,919	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>745,645</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>745,645</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>745,645</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	85,204	5,693,144	6,180,559 27
Fire Mains (344)			0 28
Services (345)	10,981	770,042	823,168 29
Meters (346)			0 30
Hydrants (348)	7,263	500,769	602,425 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>103,448</b>	<b>6,963,955</b>	<b>7,606,152</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>103,448</b>	<b>6,963,955</b>	<b>7,606,152</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>103,448</b>	<b>6,963,955</b>	<b>7,606,152</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	197,714	3.33%	10,076	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>197,714</b>		<b>10,076</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	171,609	2.50%	15,631	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	454,901	5.00%	52,143	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>626,510</b>		<b>67,774</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	55,053	2.50%	1,922	16
Water Treatment Equipment (332)	261,481	3.33%	4,894	17
<b>Total Water Treatment Plant</b>	<b>316,534</b>		<b>6,816</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	37,523	2.50%	2,305	18
Distribution Reservoirs and Standpipes (342)	380,181	2.00%	33,761	19
Transmission and Distribution Mains (343)	853,348	1.10%	47,374	20
Fire Mains (344)	0			21
Services (345)	328,224	2.09%	11,357	22
Meters (346)	533,942	6.25%	83,897	23
Hydrants (348)	152,234	1.85%	6,876	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					207,790	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	207,790	
321					187,240	8
322					0	9
323					0	10
324					0	11
325	4,789				502,255	12
326					0	13
327					0	14
328					0	15
	4,789	0	0	0	689,495	
331					56,975	16
332					266,375	17
	0	0	0	0	323,350	
341					39,828	18
342					413,942	19
343		5,710			895,012	20
344					0	21
345					339,581	22
346	7,900				609,939	23
348		1,050			158,060	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,285,452</b>		<b>185,570</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	18,557	8.33%	1,783	27
Computer Equipment (391.1)	15,873	25.00%	7,561	28
Transportation Equipment (392)	88,175	12.50%	14,784	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,797	6.67%		31
Laboratory Equipment (395)	377	8.33%	126	32
Power Operated Equipment (396)	42,302	10.00%	4,827	33
Communication Equipment (397)	46,388	9.09%		34
SCADA Equipment (397.1)	88,676	9.09%	14,774	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	1,230	8.33%	643	37
<b>Total General Plant</b>	<b>324,375</b>		<b>44,498</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,750,585</b>		<b>314,734</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,750,585</b>		<b>314,734</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	7,900	6,760	0	0	2,456,362
390					0 26
391					20,340 27
391.1					23,434 28
392					102,959 29
393					0 30
394					22,797 31
395					503 32
396					47,129 33
397					46,388 34
397.1					103,450 35
398					0 36
399					1,873 37
	0	0	0	0	368,873
	12,689	6,760	0	0	4,045,870
					0 38
	12,689	6,760	0	0	4,045,870

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				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
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.10%	65,305	20
Fire Mains (344)				21
Services (345)		2.09%	16,649	22
Meters (346)				23
Hydrants (348)		1.85%	10,205	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	85,204	3,732		510,112	<b>486,481</b> 20
344					0 21
345	10,981			196,205	<b>201,873</b> 22
346					0 23
348	7,263			91,002	<b>93,944</b> 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>92,159</u>
<b>GENERAL PLANT</b>			
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)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>92,159</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>92,159</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
	<u>103,448</u>	<u>3,732</u>	<u>0</u>	<u>797,319</u>	<u>782,298</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>103,448</u>	<u>3,732</u>	<u>0</u>	<u>797,319</u>	<u>782,298</u>
					0 38
	<u>103,448</u>	<u>3,732</u>	<u>0</u>	<u>797,319</u>	<u>782,298</u>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			54,437	<b>54,437</b>	1
February			53,071	<b>53,071</b>	2
March			58,831	<b>58,831</b>	3
April			62,641	<b>62,641</b>	4
May			64,672	<b>64,672</b>	5
June			77,732	<b>77,732</b>	6
July			76,175	<b>76,175</b>	7
August			104,671	<b>104,671</b>	8
September			78,214	<b>78,214</b>	9
October			64,547	<b>64,547</b>	10
November			55,533	<b>55,533</b>	11
December			57,915	<b>57,915</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>808,439</b>	<b>808,439</b>	
Less: Water sold				731,515	13
Volume pumped but not sold				<b>76,924</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				9,182	16
Volume related to equipment/system malfunction				1,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>10,682</b>	19
Volume pumped but unaccounted for				<b>66,242</b>	20
Percent of water lost				<b>8%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,516	23
Date of maximum: 8/18/2003					24
Cause of maximum:					25
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,420	26
Date of minimum: 1/24/2003					27
Total KWH used for pumping for the year				1,807,306	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	<b>1</b>
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	<b>2</b>
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	<b>3</b>
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	<b>4</b>
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	14
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	ITT	ITT	18
Year Installed	1996	1997	1997	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	350	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	23
Year Installed	1996	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	10	10	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	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	14
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	ITT	ITT	STA-RITE	18
Year Installed	1997	1997	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	STA-RITE	23
Year Installed	1997	1997	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	30	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 #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	1
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AM. TURBINE	5
Year Installed	1954	1971	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,060	1,200	1,325	8
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	10
Year Installed	1954	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP			14
Location	8490 GREENWAY BLVD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	100			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	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1997	1960	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	28	85	85	6
Total capacity in gallons (actual)	1,000,000	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0300	1.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELLHOUSE #6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons (actual)	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	3,170	0	0	0	3,170	1
M	D	6.000	115,053	479	2,012	0	113,520	2
M	D	8.000	173,865	5,919	2,488	0	177,296	3
M	S	8.000	1,022	0	0	0	1,022	4
M	S	10.000	190	0	0	0	190	5
M	T	10.000	74,875	1,530	1,026	0	75,379	6
M	S	12.000	140	0	0	0	140	7
M	T	12.000	52,885	10,592	840	0	62,637	8
M	T	14.000	4,537	0	0	0	4,537	9
M	T	16.000	2,321	0	0	0	2,321	10
<b>Total Within Municipality</b>			<b>428,058</b>	<b>18,520</b>	<b>6,366</b>	<b>0</b>	<b>440,212</b>	
M	D	4.000	40	0	0	0	40	11
M	D	6.000	806	0	0	0	806	12
<b>Total Outside of Municipality</b>			<b>846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>846</b>	
<b>Total Utility</b>			<b>428,904</b>	<b>18,520</b>	<b>6,366</b>	<b>0</b>	<b>441,058</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,572	0	8	0	1,564	30	<b>1</b>
M	1.000	2,102	55	0	0	2,157	59	<b>2</b>
M	1.500	180	21	0	0	201	0	<b>3</b>
M	2.000	252	0	1	0	251	18	<b>4</b>
M	3.000	4	0	0	0	4	0	<b>5</b>
M	4.000	57	0	0	0	57	0	<b>6</b>
M	6.000	39	5	8	0	36	11	<b>7</b>
M	8.000	11	1	0	0	12	4	<b>8</b>
M	10.000	2	0	0	0	2	1	<b>9</b>
<b>Total Utility</b>		<b>4,219</b>	<b>82</b>	<b>17</b>	<b>0</b>	<b>4,284</b>	<b>123</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,931	306	313	(2)	4,922	769	1
0.750	215	10	3	(9)	213	40	2
1.000	143	16	1	(3)	155	10	3
1.500	140	18	17	1	142	35	4
2.000	115	24	4	0	135	25	5
3.000	44	3	1	1	47	13	6
4.000	3	0	0	0	3	1	7
6.000	3	0	0	(2)	1	1	8
8.000	0	1			1		9
10.000	6	0	0	1	7	0	10
12.000	0	1			1		11
16.000	0	1			1		12
<b>Total:</b>	<b>5,600</b>	<b>380</b>	<b>339</b>	<b>(13)</b>	<b>5,628</b>	<b>894</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,445	299	10	13	0	155	4,922	1
0.750	123	69	10	3	0	8	213	2
1.000	33	104	5	6	0	7	155	3
1.500	5	119	6	8	0	4	142	4
2.000	2	108	10	9	0	6	135	5
3.000	0	29	5	9	0	4	47	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	1	0	0	0	1	8
8.000					1		1	9
10.000	0	0	0	0	7	0	7	10
12.000					1		1	11
16.000					1		1	12
<b>Total:</b>	<b>4,608</b>	<b>730</b>	<b>48</b>	<b>48</b>	<b>10</b>	<b>184</b>	<b>5,628</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	804	42	7		839	2
<b>Total Fire Hydrants</b>	<b>805</b>	<b>42</b>	<b>7</b>	<b>0</b>	<b>840</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

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

Number of hydrants operated during year: 729  
 Number of distribution system valves end of year: 1,271  
 Number of distribution valves operated during year: 86

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## WATER OPERATING SECTION FOOTNOTES

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

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

Account 633 - Account includes costs for well #5 well rehabilitation. No construction activity is planned at well #5.

Account 672 - In 2002, the utility replaced the cathodic protection system, \$14,500. In addition, the utility updated some electrical components.

Account 920 - The organization structure was updated in 2003 along with employee time in the public works department.

Account 923 - In 2003 and 2002, the utility incurred costs for a water system study.

Account 926 - The organization structure was updated in 2003 along with employee time in the public works department.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify contributed plant per Docket 05-US-105.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify contributed plant per Docket 05-US-105.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

#### General footnotes

Adjustments are to reclassify accumulated depreciation on contributed plant per Docket 05-US-105.

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### Water Mains (Page W-21)

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

Additions were financed by developers (\$572,600), the TIF district (\$271,300) and the remainig by the utility.

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### Water Services (Page W-22)

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

Additions were financed by developers (\$24,300), the TIF district (\$64,100) and the remainig by the utility.

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### Meters (Page W-23)

#### General footnotes

The 2" residential meters were installed for water sprinkling.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain all reported adjustments.**

Meter adjustments are to reconcile schedule W-23 to the actual meter count.

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

**General footnotes**

Due to time constraints of utility staff, 86 distribution valves were tested.

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