



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

For the Year Ended: DECEMBER 31, 2003

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JANESVILLE WATER UTILITY

Utility Address: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

When was utility organized? 4/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS AMANDA M JACOBS CPA

Title: SENIOR ACCOUNTANT

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3023

Fax Number: (608) 755 - 3196

E-mail Address: jacobsm@ci.janesville.wi.us

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

Name: MR STEVEN E SHEIFFER

Title: CITY MANAGER

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

E-mail Address: sheiffers@ci.javesville.wi.us

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

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

Name: MR JOHN C ANDRES, CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 3/26/2004

Period covered by most recent audit: 2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH

Title: UTILITY DIRECTOR

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3115

Fax Number: (608) 755 - 3125

E-mail Address: lynchd@ci.janesville.wi.us

Name: MR ROBERT A BOLDT

Title: DIRECTOR OF PUBLIC SERVICES

Office Address:

18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000

Fax Number: (608) 755 - 3196

E-mail Address: boltb@ci.janesville.wi.us

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR GREG ADDIE
- MR THOMAS BRIEN
- MRS CRAIG DEGARMO
- MR PAUL MURPHY
- MR RUSS STEEBER, VICE PRESIDENT
- MR TOM WELNITZ
- MR PAUL WILLIAMS, PRESIDENT

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,492,868	4,338,787	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,243,448	2,176,297	2
Depreciation Expense (403)	598,093	859,894	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	741,827	716,859	5
Total Operating Expenses	3,583,368	3,753,050	
Net Operating Income	909,500	585,737	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	909,500	585,737	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	10,108	13,185	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	114,096	148,461	10
Miscellaneous Nonoperating Income (421)	835,676	0	11
Total Other Income	959,880	161,646	
Total Income	1,869,380	747,383	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	295,482	0	13
Total Miscellaneous Income Deductions	295,482	0	
Income Before Interest Charges	1,573,898	747,383	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,485	0	14
Amortization of Debt Discount and Expense (428)	9,247	12,186	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	370,079	426,614	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	101,182	71,690	19
Total Interest Charges	280,629	367,110	
Net Income	1,293,269	380,273	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,651,696	11,271,423	20
Balance Transferred from Income (433)	1,293,269	380,273	21
Miscellaneous Credits to Surplus (434)	18,809,587	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
Total Unappropriated Earned Surplus End of Year (216)	31,754,552	11,651,696	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,492,868		4,492,868	1
Total (Acct. 400):	4,492,868	0	4,492,868	
Operation and Maintenance Expense (401-402):				
Derived	2,243,448		2,243,448	2
Total (Acct. 401-402):	2,243,448	0	2,243,448	
Depreciation Expense (403):				
Derived	598,093		598,093	3
Total (Acct. 403):	598,093	0	598,093	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	741,827		741,827	5
Total (Acct. 408):	741,827	0	741,827	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	909,500	0	909,500	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	10,108		10,108	8
Total (Acct. 415-416):	10,108	0	10,108	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	114,096	0	114,096 11
Total (Acct. 419):	114,096	0	114,096
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		835,676	835,676 12
NONE	0	0	0 13
Total (Acct. 421):	0	835,676	835,676
TOTAL OTHER INCOME:	124,204	835,676	959,880
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		295,482	295,482 15
NONE	0	0	0 16
Total (Acct. 426):	0	295,482	295,482
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	295,482	295,482
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	2,485		2,485 17
Total (Acct. 427):	2,485	0	2,485
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT	9,247		9,247 18
Total (Acct. 428):	9,247	0	9,247
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	370,079		370,079 20
Total (Acct. 430):	370,079	0	370,079
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	101,182		101,182 22
Total (Acct. 432):	101,182	0	101,182
TOTAL INTEREST CHARGES:	280,629	0	280,629
NET INCOME:	753,075	540,194	1,293,269
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	11,651,696	0	11,651,696 23
Total (Acct. 216):	11,651,696	0	11,651,696
Balance Transferred from Income (433):			
Derived	753,075	540,194	1,293,269 24
Total (Acct. 433):	753,075	540,194	1,293,269
Miscellaneous Credits to Surplus (434):			
CIAC ELIMINATION	18,809,587		18,809,587 25
Total (Acct. 434):	18,809,587	0	18,809,587
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	31,214,358	540,194	31,754,552

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	57,130				57,130	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	10,411				10,411	3
Materials	35,454				35,454	4
Taxes					0	5
Other (list by major classes):						
VEHICLE RENTAL/MAINTENANCE	1,157				1,157	6
Total costs and expenses	47,022	0	0	0	47,022	
Net income (or loss)	10,108	0	0	0	10,108	

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	4,492,868	0	0	0	4,492,868	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	9,003				9,003	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,483,865	0	0	0	4,483,865	

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	933,794		933,794	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	10,411		10,411	6
Other nonutility expenses			0	7
Water utility plant accounts	163,265		163,265	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,107,470	0	1,107,470	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	45,916,689	42,674,641	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,698,227	9,309,020	2
Net Utility Plant	36,218,462	33,365,621	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	36,218,462	33,365,621	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	961,767	855,118	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	961,767	855,118	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,248,004	4,447,787	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	599,762	455,233	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	815,655	711,266	18
Materials and Supplies (151-163)	221,893	227,037	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	550,056	525,045	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	6,435,370	6,366,368	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	42,681	34,770	24
Other Deferred Debits (182-186)	16,091	22,487	25
Total Deferred Debits	58,772	57,257	
Total Assets and Other Debits	43,674,371	40,644,364	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	48,704	48,704	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	31,754,552	11,651,696	28
Total Proprietary Capital	31,803,256	11,700,400	
LONG-TERM DEBT			
Bonds (221-222)	135,545	0	29
Advances from Municipality (223)	9,910,000	9,045,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	10,045,545	9,045,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,063,634	370,414	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	685,107	661,293	36
Interest Accrued (237)	76,829	57,670	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	0		41
Total Current and Accrued Liabilities	1,825,570	1,089,377	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	18,809,587	49
Total Liabilities and Other Credits	43,674,371	40,644,364	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	42,674,641	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	23,985,267	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	19,628,032	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	2,303,390				9
Total Utility Plant	45,916,689	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	9,410,008	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	288,219	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,698,227	0	0	0	
Net Utility Plant	36,218,462	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	9,309,020				9,309,020	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	598,093				598,093	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	45,493				45,493	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	8,530				8,530	10
Other credits (specify):						11
					0	12
Total credits	652,116	0	0	0	652,116	13
Debits during year						14
Book cost of plant retired	551,128				551,128	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	551,128	0	0	0	551,128	19
Balance end of year (111.1)	9,410,008	0	0	0	9,410,008	20

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	295,482				295,482	4
Accruals charged other accounts (specify):						5 6
Charged to Sewer	9,967				9,967	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	0				0	10
Total credits	305,449	0	0	0	305,449	11
Debits during year						12
Book cost of plant retired	17,230				17,230	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	17,230	0	0	0	17,230	17
Balance end of year (111.2)	288,219	0	0	0	288,219	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	221,893	227,037	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	221,893	227,037	

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)		
Unamortized debt discount & expense (181)				
1993 GO advance issuance expense	89	428	0	1
1995 GO advance issuance expense	816	428	0	2
1995a GO advance issuance expense	894	428	0	3
1997 GO advance issuance expense	2,778	428	0	4
1998 GO advance issuance expense	485	428	2,181	5
1999 GO ADVANCE ISSUANCE EXPENSE	812	428	4,466	6
1999A GO ADVANCE ISSUANCE EXPENSE	99	428	542	7
2000 GO ADVANCE ISSUANCE EXPENSE	324	428	2,105	8
2001 GO ADVANCE ISSUANCE EXPENSE	1,557	428	11,680	9
2002 GO ADVANCE ISSUANCE EXPENSE	333	428	2,665	10
2002REF GO ADVANCE ISSUANCE EXPENSE	327	428	2,617	11
2003 GO ADVANCE ISSUANCE EXPENSE	328	428	6,240	12
2003 SDWLP #5119-02 REVENUE BOND	125	428	4,875	13
2003A GO ADVANCE ISSUANCE EXPENSE	280	428	5,310	14
Total			42,681	
Unamortized premium on debt (251)				
NONE				15
Total			0	

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	48,704	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>48,704</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SDWLP REVENUE BOND #5519-02	12/10/2003	05/01/2023	2.75%	135,545	1
Total Bonds (Account 221):				135,545	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>135,545</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION ADVANCES	07/01/1999	06/01/2009	4.90%	1,260,000	1
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	150,000	2
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.17%	535,000	3
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.48%	3,140,000	4
GENERAL OBLIGATION ADVANCES	07/01/2002	12/01/2012	3.66%	720,000	5
GENERAL OBLIGATION ADVANCES	12/01/2002	06/01/2006	2.38%	840,000	6
GENERAL OBLIGATION ADVANCES	07/01/2003	02/01/2013	2.77%	1,510,000	7
GENERAL OBLIGATION ADVANCES	12/01/2003	02/01/2013	2.95%	1,155,000	8
General Obligation Advances	07/01/1998	06/01/2008	4.30%	600,000	9
Total for Account 223				9,910,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	661,293	1
Accruals:		
Charged water department expense	741,827	2
Charged electric department expense		3
Charged sewer department expense	16,947	4
Other (explain):		
NONE		5
Total Accruals and other credits	758,774	
Taxes paid during year:		
County, state and local taxes	661,293	6
Social Security taxes	68,653	7
PSC Remainder Assessment	5,014	8
Other (explain):		
NONE		9
Total payments and other debits	734,960	
Balance end of year	685,107	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SDVFL 5119-02 REVENUE BOND	0	2,485	0	2,485	1
Subtotal	0	2,485	0	2,485	
Advances from Municipality (223)					
2003 GENERAL OBLIGATION DEBT	0	13,668	(2,195)	15,863	2
1993 General Obligation Advance	2,333	467	2,800	0	3
1995a General Obligation Advance	725	175	900	0	4
2003A GENERAL OBLIGATION DEBT		10,355	(2,080)	12,435	5
1997 General Obligation Advance	1,600	16,780	18,380	0	6
2002 GENERAL OBLIGATION DEBT	13,457	25,471	28,370	10,558	7
1998 General Obligation Debt	2,610	28,345	28,770	2,185	8
2002REF GENERAL OBLIGATION DEBT	1,257	24,593	24,100	1,750	9
1999 GENERAL OBLIGATION DEBT	6,057	66,730	67,581	5,206	10
1999A GENERAL OBLIGATION DEBT	725	7,986	8,088	623	11
2000 GENERAL OBLIGATION DEBT	2,628	29,279	29,601	2,306	12
2001GENERAL OBLIGATION DEBT	26,278	146,230	149,090	23,418	13
Subtotal	57,670	370,079	353,405	74,344	
Other Long-Term Debt (224)					
NONE	0			0	14
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	15
Subtotal	0	0	0	0	
Total	57,670	372,564	353,405	76,829	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN ASSESSMENTS	961,767	2
Total (Acct. 124):	961,767	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	599,762	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	599,762	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

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)	
Receivables from Municipality (145):		
DUE FROM TAX COLLECTION FUND	815,655	16
Total (Acct. 145):	815,655	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WATER UTILITY MASTER PLAN PREPARED BY BLACK & VEATCH	16,091	19
Total (Acct. 183):	16,091	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	23,631,159	0	0	0	23,631,159	1
Materials and Supplies	224,465	0	0	0	224,465	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	9,359,514	0	0	0	9,359,514	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
Average Net Rate Base	14,496,110	0	0	0	14,496,110	
Net Operating Income	909,500	0	0	0	909,500	7
Net Operating Income as a percent of						
Average Net Rate Base	6.27%	N/A	N/A	N/A	6.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

In 2003, the Utility purchased 1.6 acres of land for the construction of a new Northside well site (Well and Pumping Station #14).

2. Leaseholder changes.

None.

3. Extensions of service.

In 2003, the Utility added a net of 14,752 feet of watermain through the city.

4. Estimated changes in revenues due to rate changes.

On September 15, 2003, the Utility implemented the Step I rate increase approved in Docket 2740-WR-104. This rate adjustment provided for a 9% increase over existing rates and allowed for a 7% rate of return. The Step II rate increase is expected to be implemented September 1, 2004 upon completion of Well and Pumping Station #12.

5. Obligations incurred or assumed, excluding commercial paper.

In 2003, the Utility entered into a Safe Drinking Water Loan for up to \$1,391,250, General Obligation Series 2003 for \$1,510,000, and General Obligation Series 2003A for \$1,155,000.

6. Formal proceedings with the Public Service Commission.

On May 28, 2003, the City applied to the PSC for authority to increase water rates. The PSC held a telephonic hearing at Madison and Janesville on August 28, 2003 before Administrative Law Judge Jeffrey J. Patzke. The final decision in the proceeding was approval to increase rates (Docket 2740-WR-104).

7. Any additional matters.

A) Well and Pumping Station #12

Design and construction of a 300,000 gallon ground-level reservoir, a 3-MGD deep well and a 9-MGD booster station to provide facilities to allow the blending of an existing high-nitrate shallow well, thus providing a treated water supply which meets the state drinking water standard for nitrates. This station is expected to be placed in service during 2004.

B) Well and Pumping Station #14

Design and construction of a 400,000 gallon ground-level reservoir, a 3-MGD deep well and a 9-MGD booster station to provide facilities to allow the blending of an existing high-nitrate shallow well, thus providing a treated water supply which meets the state drinking water standard for nitrates. This station is expected to be placed in service during 2005.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

The 2003 and 2003A Series show negative interest paid during the year. This is the interest received from the timing difference between the issuance date and delivery.

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	18,809,587	0	0	0	0	18,809,587	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	18,809,587					18,809,587	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,404,512	4,257,048	1
Total Sales of Water	4,404,512	4,257,048	
Other Operating Revenues			
Forfeited Discounts (470)	25,184	24,074	2
Miscellaneous Service Revenues (471)	2,295	1,432	3
Rents from Water Property (472)	21,742	26,028	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	39,135	30,205	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	88,356	81,739	
Total Operating Revenues	4,492,868	4,338,787	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	30,585	50,753	8
Pumping Expenses (620-633)	603,634	541,546	9
Water Treatment Expenses (640-652)	77,908	72,430	10
Transmission and Distribution Expenses (660-678)	689,864	719,857	11
Customer Accounts Expenses (901-905)	157,719	194,843	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	683,738	596,868	14
Total Operation and Maintenance Expenses	2,243,448	2,176,297	
Other Operating Expenses			
Depreciation Expense (403)	598,093	859,894	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	741,827	716,859	17
Total Other Operating Expenses	1,339,920	1,576,753	
Total Operating Expenses	3,583,368	3,753,050	
NET OPERATING INCOME	909,500	585,737	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	419	7,231	9,166	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	419	7,231	9,166	
Metered Sales to General Customers (461)				
Residential	20,654	1,478,387	1,853,638	4
Commercial	1,750	604,050	573,241	5
Industrial	75	1,822,118	977,911	6
Total Metered Sales to General Customers (461)	22,479	3,904,555	3,404,790	
Private Fire Protection Service (462)	1		37,300	7
Public Fire Protection Service (463)	1		830,856	8
Other Sales to Public Authorities (464)	125	150,446	122,400	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	23,025	4,062,232	4,404,512	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	830,856	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	830,856	
Forfeited Discounts (470):		
Customer late payment charges	25,184	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	25,184	
Miscellaneous Service Revenues (471):		
SERVICE CONNECTION CHARGES	2,295	7
Total Miscellaneous Service Revenues (471)	2,295	
Rents from Water Property (472):		
TRUCK AND EQUIPMENT RENTALS	21,742	8
Total Rents from Water Property (472)	21,742	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,948	10
Other (specify):		
MISCELLANEOUS SALE OF MATERIAL	22,187	11
Total Other Water Revenues (474)	39,135	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	30,585	50,753	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	30,585	50,753	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	434,883	388,972	17
Pumping Labor and Expenses (624)	20,608	8,864	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	47,181	41,061	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	5,183	17,642	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	95,779	85,007	25
Total Pumping Expenses	603,634	541,546	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	26,494	23,484	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	51,257	48,403	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	157	543	33
Total Water Treatment Expenses	77,908	72,430	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	80,043	38,979	36
Meter Expenses (663)	51,613	59,865	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	0	0	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	656	39,256	43
Maintenance of Transmission and Distribution Mains (673)	337,370	332,432	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	131,771	141,569	46
Maintenance of Meters (676)	32,710	33,414	47
Maintenance of Hydrants (677)	55,701	74,334	48
Maintenance of Miscellaneous Plant (678)	0	8	49
Total Transmission and Distribution Expenses	689,864	719,857	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	34,805	29,238	50
Meter Reading Labor (902)	20,623	20,209	51
Customer Records and Collection Expenses (903)	102,291	137,653	52
Uncollectible Accounts (904)	0	7,743	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	157,719	194,843	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	267,536	243,668	56
Office Supplies and Expenses (921)	31,805	28,591	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	4,328	7,564	59
Property Insurance (924)	9,462	4,810	60
Injuries and Damages (925)	26,226	22,251	61
Employee Pensions and Benefits (926)	313,620	273,085	62
Regulatory Commission Expenses (928)	8,235	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	0	0	65
Rents (931)	13,637	12,790	66
Maintenance of General Plant (932)	8,889	4,109	67
Total Administrative and General Expenses	683,738	596,868	
Total Operation and Maintenance Expenses	2,243,448	2,176,297	

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		685,107	661,295	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,947	17,485	2
Net property tax equivalent		668,160	643,810	
Social Security		68,653	68,778	3
PSC Remainder Assessment		5,014	4,271	4
Other (specify): NONE		0	0	5
Total tax expense		741,827	716,859	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207900				3
County tax rate	mills		6.203200				4
Local tax rate	mills		6.309100				5
School tax rate	mills		8.876000				6
Voc. school tax rate	mills		1.829550				7
Other tax rate - Local	mills		1.656400				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.082150				10
Less: state credit	mills		1.388600				11
Net tax rate	mills		23.693550				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.309100				14
Combined School Tax Rate	mills		10.705550				15
Other Tax Rate - Local	mills		1.656400				16
Total Local & School Tax	mills		18.671050				17
Total Tax Rate	mills		25.082150				18
Ratio of Local and School Tax to Total	dec.		0.744396				19
Total tax net of state credit	mills		23.693550				20
Net Local and School Tax Rate	mills		17.637382				21
Utility Plant, Jan. 1	\$	42,674,641	42,674,641				22
Materials & Supplies	\$	227,037	227,037				23
Subtotal	\$	42,901,678	42,901,678				24
Less: Plant Outside Limits	\$	2,540,056	2,540,056				25
Taxable Assets	\$	40,361,622	40,361,622				26
Assessment Ratio	dec.		0.962400				27
Assessed Value	\$	38,844,025	38,844,025				28
Net Local & School Rate	mills		17.637382				29
Tax Equiv. Computed for Current Year	\$	685,107	685,107				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	685,107					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,024	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	707,634	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	721,658	0	
PUMPING PLANT			
Land and Land Rights (320)	11,565	0	12
Structures and Improvements (321)	1,535,504	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	1,424,763	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	2,971,832	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	160,908	0	23
Total Water Treatment Plant	160,908	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	14,024	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	707,634	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	721,658	
PUMPING PLANT				
Land and Land Rights (320)	0	0	11,565	12
Structures and Improvements (321)	0	0	1,535,504	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	1,424,763	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	2,971,832	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	160,908	23
Total Water Treatment Plant	0	0	160,908	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	90,496	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	1,723,390	0	26
Transmission and Distribution Mains (343)	26,962,948	376,868	27
Fire Mains (344)	0	0	28
Services (345)	3,143,952	0	29
Meters (346)	1,961,199	185,980	30
Hydrants (348)	1,950,535	32,755	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	35,832,520	595,603	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	648,072	24,183	34
Office Furniture and Equipment (391)	41,925	0	35
Computer Equipment (391.1)	391,457	8,592	36
Transportation Equipment (392)	487,063	71,035	37
Stores Equipment (393)	15,938	0	38
Tools, Shop and Garage Equipment (394)	91,366	5,495	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	311,398	15,120	41
Communication Equipment (397)	412,502	539,315	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	2,399,721	663,740	
Total utility plant in service directly assignable	42,086,639	1,259,343	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	42,086,639	1,259,343	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	90,496	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	1,723,390	26
Transmission and Distribution Mains (343)	1,401	(15,508,595)	11,829,820	27
Fire Mains (344)	0	0	0	28
Services (345)	586	(1,808,344)	1,335,022	29
Meters (346)	58,356	(370,736)	1,718,087	30
Hydrants (348)	692	(1,121,912)	860,686	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	61,035	(18,809,587)	17,557,501	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	672,255	34
Office Furniture and Equipment (391)	0	0	41,925	35
Computer Equipment (391.1)	16,876	0	383,173	36
Transportation Equipment (392)	73,386	0	484,712	37
Stores Equipment (393)	0	0	15,938	38
Tools, Shop and Garage Equipment (394)	1,770	0	95,091	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	326,518	41
Communication Equipment (397)	398,061	0	553,756	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	490,093	0	2,573,368	
Total utility plant in service directly assignable	551,128	(18,809,587)	23,985,267	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	551,128	(18,809,587)	23,985,267	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	652,420		27
Fire Mains (344)	0		28
Services (345)	135,378		29
Meters (346)	0		30
Hydrants (348)	47,877		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	0	835,675	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	835,675	
Common Utility Plant Allocated to Water Department		0	46
Total utility plant in service	0	835,675	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	1,897	15,508,595	16,159,118 27
Fire Mains (344)	0	0	0 28
Services (345)	793	1,808,344	1,942,929 29
Meters (346)	13,603	370,736	357,133 30
Hydrants (348)	937	1,121,912	1,168,852 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	17,230	18,809,587	19,628,032
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	17,230	18,809,587	19,628,032
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	17,230	18,809,587	19,628,032

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0		0	1
Collecting and Impounding Reservoirs (312)	0		0	2
Lake, River and Other Intakes (313)	0		0	3
Wells and Springs (314)	310,592	2.90%	20,521	4
Infiltration Galleries and Tunnels (315)	0		0	5
Supply Mains (316)	0		0	6
Other Water Source Plant (317)	0		0	7
Total Source of Supply Plant	310,592		20,521	
PUMPING PLANT				
Structures and Improvements (321)	656,230	3.20%	49,136	8
Boiler Plant Equipment (322)	0		0	9
Other Power Production Equipment (323)	0		0	10
Steam Pumping Equipment (324)	0		0	11
Electric Pumping Equipment (325)	500,094	4.40%	62,690	12
Diesel Pumping Equipment (326)	0		0	13
Hydraulic Pumping Equipment (327)	0		0	14
Other Pumping Equipment (328)	0		0	15
Total Pumping Plant	1,156,324		111,826	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0		0	16
Water Treatment Equipment (332)	125,042	6.00%	9,654	17
Total Water Treatment Plant	125,042		9,654	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0		0	18
Distribution Reservoirs and Standpipes (342)	554,778	1.90%	32,745	19
Transmission and Distribution Mains (343)	3,431,093	1.30%	151,347	20
Fire Mains (344)	0		0	21
Services (345)	924,216	2.90%	38,724	22
Meters (346)	664,297	5.50%	90,985	23
Hydrants (348)	424,788	2.20%	18,582	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	0	0		0	1
312	0	0	0		0	2
313	0	0	0		0	3
314	0	0	0		331,113	4
315	0	0	0		0	5
316	0	0	0		0	6
317	0	0	0		0	7
	0	0	0	0	331,113	
321	0	0	0		705,366	8
322	0	0	0		0	9
323	0	0	0		0	10
324	0	0	0		0	11
325	0	0	0		562,784	12
326	0	0	0		0	13
327	0	0	0		0	14
328	0	0	0		0	15
	0	0	0	0	1,268,150	
331	0	0	0		0	16
332	0	0	0		134,696	17
	0	0	0	0	134,696	
341	0	0	0		0	18
342	0	0	0		587,523	19
343	1,401	0	899		3,581,938	20
344	0	0	0		0	21
345	586	0	0		962,354	22
346	58,356	0	2,634		699,560	23
348	692	0	100		442,778	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0		0	25
Total Transmission and Distribution Plant	5,999,172		332,383	
GENERAL PLANT				
Structures and Improvements (390)	350,224	2.90%	19,145	26
Office Furniture and Equipment (391)	29,261	5.80%	2,432	27
Computer Equipment (391.1)	391,457	26.70%	8,301	28
Transportation Equipment (392)	347,742	13.30%	64,623	29
Stores Equipment (393)	6,640	5.80%	924	30
Tools, Shop and Garage Equipment (394)	75,342	5.80%	5,407	31
Laboratory Equipment (395)	0		0	32
Power Operated Equipment (396)	104,723	7.50%	23,922	33
Communication Equipment (397)	412,501	9.20%	44,448	34
SCADA Equipment (397.1)	0		0	35
Miscellaneous Equipment (398)	0		0	36
Other Tangible Property (399)	0		0	37
Total General Plant	1,717,890		169,202	
Total accum. prov. directly assignable	9,309,020		643,586	
Common Utility Plant Allocated to Water Department	0		0	38
Total accum. prov. for depreciation	9,309,020		643,586	

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	0	0		0 25
	61,035	0	3,633	0	6,274,153
390	0	0	0		369,369 26
391	0	0	0		31,693 27
391.1	16,876	0	291		383,173 28
392	73,386	0	4,606		343,585 29
393	0	0			7,564 30
394	1,770	0			78,979 31
395	0	0			0 32
396	0	0			128,645 33
397	398,061	0			58,888 34
397.1	0	0			0 35
398	0	0			0 36
399	0	0			0 37
	490,093	0	4,897	0	1,401,896
	551,128	0	8,530	0	9,410,008
	0	0			0 38
	551,128	0	8,530	0	9,410,008

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)		0.00%	0	1
Collecting and Impounding Reservoirs (312)		0.00%	0	2
Lake, River and Other Intakes (313)		0.00%	0	3
Wells and Springs (314)		0.00%	0	4
Infiltration Galleries and Tunnels (315)		0.00%	0	5
Supply Mains (316)		0.00%	0	6
Other Water Source Plant (317)		0.00%	0	7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)		0.00%	0	8
Boiler Plant Equipment (322)		0.00%	0	9
Other Power Production Equipment (323)		0.00%	0	10
Steam Pumping Equipment (324)		0.00%	0	11
Electric Pumping Equipment (325)		0.00%	0	12
Diesel Pumping Equipment (326)		0.00%	0	13
Hydraulic Pumping Equipment (327)		0.00%	0	14
Other Pumping Equipment (328)		0.00%	0	15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)		0.00%	0	16
Water Treatment Equipment (332)		0.00%	0	17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)		0.00%	0	18
Distribution Reservoirs and Standpipes (342)		0.00%	0	19
Transmission and Distribution Mains (343)		1.30%	205,840	20
Fire Mains (344)		0.00%	0	21
Services (345)		2.90%	54,394	22
Meters (346)		5.50%	20,016	23
Hydrants (348)		2.20%	25,199	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	0	0	0	0 1
312	0	0	0	0	0 2
313	0	0	0	0	0 3
314	0	0	0	0	0 4
315	0	0	0	0	0 5
316	0	0	0	0	0 6
317	0	0	0	0	0 7
	0	0	0	0	0
321	0	0	0	0	0 8
322	0	0	0	0	0 9
323	0	0	0	0	0 10
324	0	0	0	0	0 11
325	0	0	0	0	0 12
326	0	0	0	0	0 13
327	0	0	0	0	0 14
328	0	0	0	0	0 15
	0	0	0	0	0
331	0	0	0	0	0 16
332	0	0	0	0	0 17
	0	0	0	0	0
341	0	0	0	0	0 18
342	0	0	0	0	0 19
343	1,897	0	0	0	203,943 20
344	0	0	0	0	0 21
345	793	0	0	0	53,601 22
346	13,603	0	0	0	6,413 23
348	937	0	0	0	24,262 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)		0.00%	0	25
Total Transmission and Distribution Plant	<u>0</u>		<u>305,449</u>	
GENERAL PLANT				
Structures and Improvements (390)		0.00%	0	26
Office Furniture and Equipment (391)		0.00%	0	27
Computer Equipment (391.1)		0.00%	0	28
Transportation Equipment (392)		0.00%	0	29
Stores Equipment (393)		0.00%	0	30
Tools, Shop and Garage Equipment (394)		0.00%	0	31
Laboratory Equipment (395)		0.00%	0	32
Power Operated Equipment (396)		0.00%	0	33
Communication Equipment (397)		0.00%	0	34
SCADA Equipment (397.1)		0.00%	0	35
Miscellaneous Equipment (398)		0.00%	0	36
Other Tangible Property (399)		0.00%	0	37
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>305,449</u>	
Common Utility Plant Allocated to Water Department			0	38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>305,449</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	0	0	0	0 25
	17,230	0	0	0	288,219
390	0	0	0	0	0 26
391	0	0	0	0	0 27
391.1	0	0	0	0	0 28
392	0	0	0	0	0 29
393	0	0	0	0	0 30
394	0	0	0	0	0 31
395	0	0	0	0	0 32
396	0	0	0	0	0 33
397	0	0	0	0	0 34
397.1	0	0	0	0	0 35
398	0	0	0	0	0 36
399	0	0	0	0	0 37
	0	0	0	0	0
	17,230	0	0	0	288,219
	0	0	0	0	0 38
	17,230	0	0	0	288,219

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	0	0	387,344	387,344	1
February	0	0	368,029	368,029	2
March	0	0	414,395	414,395	3
April	0	0	366,585	366,585	4
May	0	0	381,954	381,954	5
June	0	0	425,720	425,720	6
July	0	0	448,790	448,790	7
August	0	0	543,690	543,690	8
September	0	0	469,521	469,521	9
October	0	0	397,942	397,942	10
November	0	0	353,547	353,547	11
December	0	0	363,391	363,391	12
Total annual pumpage	0	0	4,920,908	4,920,908	
Less: Water sold				4,062,232	13
Volume pumped but not sold				858,676	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				24,544	16
Volume related to equipment/system malfunction				81,487	17
Non-utility volume NOT included in water sales				147	18
Total volume not sold but accounted for				106,178	19
Volume pumped but unaccounted for				752,498	20
Percent of water lost				15%	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.)				20,180	23
Date of maximum: 8/14/2003					24
Cause of maximum:					25
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,917	26
Date of minimum: 11/27/2003					27
Total KWH used for pumping for the year				8,095,659	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	1
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	5,000,000	Yes	3
860 BELOIT AVE- P S #4	Well # 7	105	26	6,300,000	Yes	4
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	5
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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	OSTER PUMP STATION #8-1	OSTER PUMP STATION #8-2	OSTER PUMP STATION #9-1	1
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	2
Purpose	B	B	B	3
Destination	R	R	D	4
Pump Manufacturer	AURORA	AURORA	PACIFIC	5
Year Installed	1998	1998	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	10
Year Installed	1998	1998	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	OSTER PUMP STATION #9-2	PUMP STATION #2-1	PUMP STATION #2-2	14
Location	2800 W MEMORIAL DR	6 W DELAVAN DR	6 W DELAVAN DR	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	PACIFIC	PEERLESS	WORTHINGTON	18
Year Installed	1986	1986	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	200	1,750	1,750	21
Pump Motor or Standby Engine Mfr	BALDOR	RELIANCE	U S MOTOR	23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	8	150	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP STATION #3	PUMP STATION #4	PUMP STATION #5	1
Location	236 WATER STREET	860 BELOIT AVENUE	520 MOHAWK DR	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	VERTI-LINE	LAYNE	5
Year Installed	1947	1990	1963	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,500	4,400	4,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1998	1990	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	450	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #7	PUMPING STATION #10-1	PUMPING STATION #10-2	14
Location	3017 KENNEDY RD	2801 PALMER DRIVE	2801 PALMER DRIVE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1997	1992	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	2,150	2,150	21
Pump Motor or Standby Engine Mfr	SIEMAN	U S MOTOR	US MOTOR	23
Year Installed	1979	1992	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	150	150	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	PUMPING STATION #10-3	PUMPING STATION #10-4	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,150	2,150	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1992	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1979	1937	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	80	80	0	6
Total capacity in gallons (actual)	9,000,000	5,000,000	80,000	7
WATER TREATMENT PLANT				8
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)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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	RESERVOIR AT PS #10		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	560,000		7
WATER TREATMENT PLANT			8
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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000		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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	354	0	0	0	354	1	
M	D	1.000	1,012	0	0	0	1,012	2	
L	D	1.500	1,448	0	0	0	1,448	3	
M	D	1.500	8,969	0	0	0	8,969	4	
M	D	2.000	10,351	0	0	0	10,351	5	
M	D	4.000	45,043	0	0	0	45,043	6	
M	D	6.000	826,791	2,764	567	0	828,988	7	
P	D	6.000	16,062	4,206	0	0	20,268	8	
M	D	8.000	326,869	4,008	0	0	330,877	9	
P	D	8.000	11,016	3,118	0	0	14,134	10	
M	D	10.000	72,677	0	0	0	72,677	11	
M	D	12.000	197,851	346	863	0	197,334	12	
M	D	14.000	5,220	1,740	0	0	6,960	13	
M	D	16.000	114,886	0	0	0	114,886	14	
M	D	18.000	19,223	0	0	0	19,223	15	
M	D	20.000	79	0	0	0	79	16	
M	D	24.000	29,317	0	0	0	29,317	17	
Total Within Municipality			1,687,168	16,182	1,430	0	1,701,920		
M	D	8.000	14,466	0	0	0	14,466	18	
M	D	12.000	19,891	0	0	0	19,891	19	
M	D	16.000	33,019	0	0	0	33,019	20	
Total Outside of Municipality			67,376	0	0	0	67,376		
Total Utility			1,754,544	16,182	1,430	0	1,769,296		

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	0.500	7	0	0	0	7		1
M	0.625	13	0	0	0	13		2
L	0.625	1,182	0	21	0	1,161		3
L	0.750	1,439	0	7	0	1,432		4
M	0.750	10,836	0	17	0	10,819		5
L	1.000	12	0	0	0	12		6
M	1.000	5,089	249	0	0	5,338		7
M	1.250	8	0	0	0	8		8
L	1.250	10	0	0	0	10		9
M	1.500	233	0	1	0	232		10
L	1.500	2	0	0	0	2		11
M	2.000	135	0	0	0	135		12
L	2.000	5	0	0	0	5		13
M	2.500	1	0	0	0	1		14
M	3.000	1	0	0	0	1		15
M	4.000	70	0	0	0	70		16
M	6.000	16	0	0	0	16		17
M	8.000	9	0	0	0	9		18
M	10.000	4	0	0	0	4		19
Total Utility		19,072	249	46	0	19,275	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,614	828	516	3	14,929	694	1
0.750	7,134	582	141	18	7,593	228	2
1.000	316	12	6	9	331	15	3
1.500	281	17	12	0	286	15	4
2.000	229	19	14	(1)	233	16	5
3.000	87	2	4	0	85	40	6
4.000	52	2	4	0	50	28	7
6.000	24	1	6	0	19	12	8
8.000	2	0	0	0	2	2	9
10.000	6	0	0	0	6	4	10
Total:	22,745	1,463	703	29	23,534	1,054	

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	13,861	669	5	21	0	373	14,929	1
0.750	6,901	430	6	10	0	246	7,593	2
1.000	50	239	13	11	0	18	331	3
1.500	10	244	13	12	0	7	286	4
2.000	4	160	21	35	0	13	233	5
3.000	0	48	3	13	0	21	85	6
4.000	0	16	9	19	0	6	50	7
6.000	0	7	3	5	0	4	19	8
8.000	0	0	0	2	0	0	2	9
10.000	0	1	5	0	0	0	6	10
Total:	20,826	1,814	78	128	0	688	23,534	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	66	0	0	0	66	1
Within Municipality	2,267	45	18	0	2,294	2
Total Fire Hydrants	2,333	45	18	0	2,360	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 2,360
 Number of distribution system valves end of year: 2,651
 Number of distribution valves operated during year: 1,148

WATER OPERATING SECTION FOOTNOTES

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.

614 - Maintenance of Wells and Springs - In 2003, there was less well rehabilitation work performed at Station #3 than in 2002.

624 - Maintenance of Hydrants - In 2002, actual expenses were high and exceeded budget. 2003 actual expenses are in line with budget.

631 - Maintenance of Structures and Improvements - In 2002, there was additional security work performed. 2003 actual expenses are in line with budget.

662 - Transmission and Distribution Lines Expenses - 2003 actual expenses were high to reflect concrete street repairs due to main breaks. It also included the catch up of a back log of repairs from 2002.

672 - Maintenance of Distribution Reservoirs and Standpipes - 2002 was high due to a security breach at one of the reservoirs and the follow-up security measures. 2003 actual expenses are in line with budget.

677 - 2002 actual expenses exceeded budget due to additional repairs. 2003 actual expenses are in line with budget.

903 - Customer Records and Collection Expenses - 2003 actual expenses are considerably less than 2002 due to the creation of a Stormwater Utility and reallocation of Billing Office expenses as anticipated in the 2003 Operating budget.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

Other Tax Rate - Local is the tax rate for the City of Janesville TIF Districts.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 397 - Communication project \$539,315 - a major capital project to upgrade the communication systems that was started in 2002 was brought online in 2003.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 397 - Communication project \$398,061 - a major capital project to upgrade the communication systems that was started in 2002 was brought online in 2003 and the existing communication system was removed from service.

If Adjustments for any account are nonzero, please explain.

There were adjustments to Transmission and Distribution Mains (343), Services (345), Meters (346), and Hydrants (348) to implement Docket 05-US-105.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

There were adjustments to Transmission and Distribution Mains (343), Services (345), Meters (346), and Hydrants (348) to implement Docket 05-US-105.

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.

All water mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

Water Services (Page W-22)

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

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to be paid in full following completion of the work, or with the property taxes the first year following the work.

Meters (Page W-23)

General footnotes

There are four 2" meters classified as Residential. Three are in group home/assisted living arrangements, and the fourth is in a single family home that requires the additional size to meet minimum pressure standards when the resident's pressure boosting pump operates.

There were six 6" meters not tested during 2003. Five of those were in stock and either new or used meters that have tested out previously. One is a backup meter for a hospital and is not used unless the primary meter or service fails.

There were two 10" meter that was not tested in 2003. One is for a fire line at a major manufacturer and has never been used. The other meter is service, and scheduled for testing in 2004.

Explain all reported adjustments.

There is an adjustment to the actual meters installed and in stock as of 12/31/2003.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

In 2002, 1,578 of the valves were operated. Since the Utility tested 2,726 of a total 2,651 valves in the two year period, the requirement to operate each valve at least once every two years was met.