



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

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Principal Office: 203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

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For the Year Ended: DECEMBER 31, 2003

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ABBOTSFORD MUNICIPAL WATER UTILITY

**Utility Address:** 203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**When was utility organized?** 1/1/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR WILLIAM BEIL  
**Title:** ADMINISTRATOR OF PUBLIC WORKS

**Office Address:**  
203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**E-mail Address:** abbych@charter.net

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

**Name:** ROBERT T. GANSCHOW  
**Title:** MANAGER

**Office Address:** WIPFLI LLP  
3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6642

**Fax Number:** (715) 832 - 2345

**E-mail Address:** rganschow@wipfli.com

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

**Name:** ROBERT MORROW  
**Title:** CHAIRMAN

**Office Address:**  
203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** WIPFLI LLP  
3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6642

**Fax Number:** (715) 832 - 2345

**E-mail Address:** rganschow@wipfli.com

**Date of most recent audit report:** 3/23/2004

**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2003

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

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**Name:** MR WILLIAM BEIL

**Title:** ADMINISTRATOR OF PUBLIC WORKS

**Office Address:**  
203 E. BIRCH STREET  
P.O. BOX 589  
ABBOTSFORD, WI 54405-0589

**Telephone:** (715) 223 - 3444

**Fax Number:** (715) 223 - 8891

**E-mail Address:** abbych@charter.net

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**Name of utility commission/committee:** UTILITY COMMITTEE

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

- MR KURT KALEPP
- MR ROBERT MORROW, CHAIRMAN
- MR DALE RACHU
- MR DENNIS WESTPHAL

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	607,191	502,615	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	185,356	182,316	2
Depreciation Expense (403)	118,761	138,234	3
Amortization Expense (404)	0	0	4
Taxes (408)	107,981	120,994	5
<b>Total Operating Expenses</b>	<b>412,098</b>	<b>441,544</b>	
<b>Net Operating Income</b>	<b>195,093</b>	<b>61,071</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>195,093</b>	<b>61,071</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,144	3,101	9
Miscellaneous Nonoperating Income (421)	2,425	0	10
<b>Total Other Income</b>	<b>7,569</b>	<b>3,101</b>	
<b>Total Income</b>	<b>202,662</b>	<b>64,172</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	45,617	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>45,617</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>157,045</b>	<b>64,172</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	147,203	156,908	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>147,203</b>	<b>156,908</b>	
<b>Net Income</b>	<b>9,842</b>	<b>(92,736)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(29,524)	69,869	19
Balance Transferred from Income (433)	9,842	(92,736)	20
Miscellaneous Credits to Surplus (434)	1,440,409	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	6,657	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,420,727</b>	<b>(29,524)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	607,191		607,191	1
<b>Total (Acct. 400):</b>	<b>607,191</b>	<b>0</b>	<b>607,191</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	185,356		185,356	2
<b>Total (Acct. 401):</b>	<b>185,356</b>	<b>0</b>	<b>185,356</b>	
<b>Depreciation Expense (403):</b>				
Derived	118,761		118,761	3
<b>Total (Acct. 403):</b>	<b>118,761</b>	<b>0</b>	<b>118,761</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	107,981		107,981	5
<b>Total (Acct. 408):</b>	<b>107,981</b>	<b>0</b>	<b>107,981</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>195,093</b>	<b>0</b>	<b>195,093</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON MONEY MARKET ACCOUNTS	5,144	0	5,144	10
<b>Total (Acct. 419):</b>	<b>5,144</b>	<b>0</b>	<b>5,144</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		2,425	2,425	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,425</b>	<b>2,425</b>
<b>TOTAL OTHER INCOME:</b>	<b>5,144</b>	<b>2,425</b>	<b>7,569</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	45,617	45,617 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>45,617</b>	<b>45,617</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>45,617</b>	<b>45,617</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	147,203	[REDACTED]	147,203 16
<b>Total (Acct. 427):</b>	<b>147,203</b>	<b>0</b>	<b>147,203</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 17
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>147,203</b>	<b>0</b>	<b>147,203</b>
<b>NET INCOME:</b>	<b>53,034</b>	<b>(43,192)</b>	<b>9,842</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(29,524)	0	(29,524) 22
<b>Total (Acct. 216):</b>	<b>(29,524)</b>	<b>0</b>	<b>(29,524)</b>
<b>Balance Transferred from Income (433):</b>			
Derived	53,034	(43,192)	9,842 23
<b>Total (Acct. 433):</b>	<b>53,034</b>	<b>(43,192)</b>	<b>9,842</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CONTRIBUTIONS CLOSED OUT PER 05-US-105	0	1,440,291	1,440,291 24
TO RECORD ACTIVITY AFTER REPORT SUBMITTED LAS	118	0	118 25
<b>Total (Acct. 434):</b>	<b>118</b>	<b>1,440,291</b>	<b>1,440,409</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>23,628</b>	<b>1,397,099</b>	<b>1,420,727</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	607,191	0	0	0	<b>607,191</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>607,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>607,191</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,682,311	6,637,220	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,434,072	1,017,978	2
<b>Net Utility Plant</b>	<b>5,248,239</b>	<b>5,619,242</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,530	37,597	6
Special Funds (125)	178,139	195,713	7
<b>Total Other Property and Investments</b>	<b>186,669</b>	<b>233,310</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	50,038	237	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	70,938	46,722	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	35,617	37,106	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>156,593</b>	<b>84,065</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,591,501</b>	<b>5,936,617</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	292,122	292,122	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	1,420,727	(29,524)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,712,849</b>	<b>262,598</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,914,205	3,003,748	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	71,942	80,123	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,986,147</b>	<b>3,083,871</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	7,252	1,288	<b>28</b>
Payables to Municipality (233)	843,970	838,727	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	33,550	34,218	<b>32</b>
Other Current and Accrued Liabilities (238)	7,733	7,618	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>892,505</b>	<b>881,851</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,708,297	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,591,501</b>	<b>5,936,617</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,637,220	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	4,958,252	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,710,722	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	13,337	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
<b>Total Utility Plant</b>	<b>6,682,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,120,449	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	313,623	0	0	0	12
<b>Total Accumulated Provision</b>	<b>1,434,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,248,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,017,978				<b>1,017,978</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	118,761				<b>118,761</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,289				<b>3,289</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>122,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,050</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	19,071				<b>19,071</b>	<b>15</b>
Cost of removal	508				<b>508</b>	<b>16</b>
Other debits (specify):						<b>17</b>
	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>19,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,579</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,120,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,449</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

Depreciation Accruals (Credits) during the year (110.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	45,617				45,617	4
Accruals charged other accounts (specify):						5
	0				0	6
Salvage	0				0	7
Other credits (specify):						8
Est. deprec on contrib plnt 1/1/03	268,006				268,006	9
<b>Total credits</b>	<b>313,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>313,623</b>	<b>10</b>
<b>Debits during year</b>						<b>11</b>
Book cost of plant retired	0				0	12
Cost of removal	0				0	13
Other debits (specify):						14
	0				0	15
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
<b>Balance end of year (110.2)</b>	<b>313,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>313,623</b>	<b>17</b>
<b>Composite Depreciation Rate?</b>	No					<b>18</b>
If yes, what is the rate?						<b>19</b>
						<b>20</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	35,617	37,106	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>35,617</b>	<b>37,106</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>292,122</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	4.40%	314,105	<b>1</b>
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.88%	2,600,100	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,914,205</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
\$600,000 PROMISSORY NOTE	08/16/2000	09/10/2010	5.25%	71,942	1
<b>Total for Account 224</b>				<b>71,942</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	107,981	2
Charged electric department expense	0	3
Charged sewer department expense	977	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>108,958</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	102,634	6
Social Security taxes	5,791	7
PSC Remainder Assessment	533	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>108,958</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1988 WATER REVENUE BONDS	1,359	15,643	15,866	1,136	1
1997 WATER REVENUE BONDS	31,568	127,458	127,771	31,255	2
<b>Subtotal</b>	<b>32,927</b>	<b>143,101</b>	<b>143,637</b>	<b>32,391</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
\$600,000 PROMISSORY NOTE	1,291	4,102	4,234	1,159	4
<b>Subtotal</b>	<b>1,291</b>	<b>4,102</b>	<b>4,234</b>	<b>1,159</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>34,218</b>	<b>147,203</b>	<b>147,871</b>	<b>33,550</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	8,530	2
<b>Total (Acct. 124):</b>	<b>8,530</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND CASH	115,307	3
OPERATION AND MAINTENANCE CASH	8,134	4
SURPLUS FUND CASH	9,295	5
SPECIAL REDEMPTION FUND CASH	45,403	6
<b>Total (Acct. 125):</b>	<b>178,139</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	70,938	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>70,938</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND FOR CASH OVERDRAFTS	843,970	19
<b>Total (Acct. 233):</b>	843,970	
<b>Other Deferred Credits (253):</b>		
NONE	0	20
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	4,942,814	0	0	0	<b>4,942,814</b>	<b>1</b>
Materials and Supplies	36,361	0	0	0	<b>36,361</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,069,213	0	0	0	<b>1,069,213</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>3,909,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,909,962</b>	
Net Operating Income	195,093	0	0	0	<b>195,093</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.99%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

During 2003, the utility was granted a rate increase of 31% per action approved on April 24, 2003. The docket # for this action was 0010-WR-103.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

See item #5.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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NONE

**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	1,708,297	0	0	0	0	<b>1,708,297</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,708,297	0	0	0	0	<b>1,708,297</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	601,737	495,564	1
<b>Total Sales of Water</b>	<b>601,737</b>	<b>495,564</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,281	1,337	2
Other Water Revenues (474)	4,173	5,714	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>5,454</b>	<b>7,051</b>	
<b>Total Operating Revenues</b>	<b>607,191</b>	<b>502,615</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	129,165	130,265	5
General Operating Expenses (680-690)	56,191	52,051	6
<b>Total Operation and Maintenance Expenses</b>	<b>185,356</b>	<b>182,316</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	118,761	138,234	7
Amortization Expense (404)	0	0	8
Taxes (408)	107,981	120,994	9
<b>Total Other Operating Expenses</b>	<b>226,742</b>	<b>259,228</b>	
<b>Total Operating Expenses</b>	<b>412,098</b>	<b>441,544</b>	
<b>NET OPERATING INCOME</b>	<b>195,093</b>	<b>61,071</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	12	56	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>12</b>	<b>56</b>	
Metered Sales to General Customers (461)				
Residential	692	39,057	178,218	4
Commercial	117	24,052	94,333	5
Industrial	15	32,693	93,238	6
<b>Total Metered Sales to General Customers (461)</b>	<b>824</b>	<b>95,802</b>	<b>365,789</b>	
Private Fire Protection Service (462)	7		5,868	7
Public Fire Protection Service (463)	1		206,695	8
Other Sales to Public Authorities (464)	21	5,926	23,329	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
<b>Total Sales of Water</b>	<b>854</b>	<b>101,740</b>	<b>601,737</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	206,695	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>206,695</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,281	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,281</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,258	7
<b>Other (specify):</b>		
SALE OF MATERIALS	535	8
EQUIPMENT RENTAL	200	9
HYDRANT CHARGES	180	10
<b>Total Other Water Revenues (474)</b>	<b>4,173</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	60,242	48,972	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	33,264	36,412	3
Chemicals (630)	4,312	6,198	4
Supplies and Expenses (640)	13,947	19,902	5
Repairs of Water Plant (650)	16,268	17,874	6
Transportation Expenses (660)	1,132	907	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>129,165</b>	<b>130,265</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	15,912	19,023	8
Office Supplies and Expenses (681)	3,485	2,565	9
Outside Services Employed (682)	17,216	15,471	10
Insurance Expense (684)	7,003	6,148	11
Employees Pensions and Benefits (686)	10,625	8,844	12
Regulatory Commission Expenses (688)	1,412	0	13
Miscellaneous General Expenses (689)	538	0	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>56,191</b>	<b>52,051</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>185,356</b>	<b>182,316</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		102,634	117,019	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		977	1,130	2
<b>Net property tax equivalent</b>		<b>101,657</b>	<b>115,889</b>	
Social Security		5,791	4,624	3
PSC Remainder Assessment		533	481	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>107,981</b>	<b>120,994</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark	Marathon			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213780	0.223014			3
County tax rate	mills		7.301440	6.002887			4
Local tax rate	mills		7.017150	7.136860			5
School tax rate	mills		9.524550	9.973291			6
Voc. school tax rate	mills		2.032770	2.120528			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>26.089690</b>	<b>25.456580</b>			<b>10</b>
Less: state credit	mills		1.425940	0.992143			11
<b>Net tax rate</b>	mills		<b>24.663750</b>	<b>24.464437</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.017150</b>	<b>7.136860</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.557320</b>	<b>12.093819</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.574470</b>	<b>19.230679</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.089690</b>	<b>25.456580</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.711947</b>	<b>0.755431</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.663750</b>	<b>24.464437</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.559277</b>	<b>18.481184</b>			<b>21</b>
Utility Plant, Jan. 1	\$	6,637,220	6,018,643	618,577			22
Materials & Supplies	\$	37,106	37,106	0			23
<b>Subtotal</b>	\$	<b>6,674,326</b>	<b>6,055,749</b>	<b>618,577</b>			<b>24</b>
Less: Plant Outside Limits	\$	433,294	995	432,299			25
<b>Taxable Assets</b>	\$	<b>6,241,032</b>	<b>6,054,754</b>	<b>186,278</b>			<b>26</b>
Assessment Ratio	dec.		0.935525	0.921413			27
<b>Assessed Value</b>	\$	<b>5,836,013</b>	<b>5,664,374</b>	<b>171,639</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.559277</b>	<b>18.481184</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>102,634</b>	<b>99,462</b>	<b>3,172</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>102,634</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	87,866	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)	256,526	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>344,392</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	216	0	12
Structures and Improvements (321)	249,401	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	19,229	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	105,664	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,318	0	20
<b>Total Pumping Plant</b>	<b>375,828</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	1,964,238	0	22
Water Treatment Equipment (332)	412,400	653	23
<b>Total Water Treatment Plant</b>	<b>2,376,638</b>	<b>653</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	87,866	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	(28,191)	228,335	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(28,191)</b>	<b>316,201</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	216	12
Structures and Improvements (321)	0	(98,573)	150,828	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	(10,272)	8,957	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	(21,556)	84,108	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,318	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(130,401)</b>	<b>245,427</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	(791,644)	1,172,594	22
Water Treatment Equipment (332)	590	0	412,463	23
<b>Total Water Treatment Plant</b>	<b>590</b>	<b>(791,644)</b>	<b>1,585,057</b>	

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	58,909	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	620,622	0	26
Transmission and Distribution Mains (343)	2,124,706	34,316	27
Fire Mains (344)	0	0	28
Services (345)	171,206	3,554	29
Meters (346)	119,005	4,041	30
Hydrants (348)	176,494	9,453	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,270,942</b>	<b>51,364</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	47,806	0	34
Office Furniture and Equipment (372)	16,642	355	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	13,051	0	37
Other General Equipment (379)	190,374	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>267,873</b>	<b>355</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,635,673</b>	<b>52,372</b>	
Common Utility Plant Allocated to Water Department	0	0	40
<b>Total utility plant in service</b>	<b>6,635,673</b>	<b>52,372</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	58,909	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	620,622	26
Transmission and Distribution Mains (343)	10,672	(560,667)	1,587,683	27
Fire Mains (344)	0	0	0	28
Services (345)	1,620	(80,773)	92,367	29
Meters (346)	2,814	0	120,232	30
Hydrants (348)	3,375	(23,557)	159,015	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>18,481</b>	<b>(664,997)</b>	<b>2,638,828</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	(25,539)	22,267	34
Office Furniture and Equipment (372)	0	0	16,997	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	13,051	37
Other General Equipment (379)	0	(69,950)	120,424	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>(95,489)</b>	<b>172,739</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,071</b>	<b>(1,710,722)</b>	<b>4,958,252</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>19,071</b>	<b>(1,710,722)</b>	<b>4,958,252</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	28,191	28,191	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>28,191</b>	<b>28,191</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	98,573	98,573	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	10,272	10,272	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	21,556	21,556	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>130,401</b>	<b>130,401</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	791,644	791,644	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>791,644</b>	<b>791,644</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	0	0	27
Fire Mains (344)	0	0	28
Services (345)	0	0	29
Meters (346)	0	0	30
Hydrants (348)	0	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department		0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	560,667	560,667 27
Fire Mains (344)	0	0	0 28
Services (345)	0	80,773	80,773 29
Meters (346)	0	0	0 30
Hydrants (348)	0	23,557	23,557 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>664,997</b>	<b>664,997</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	25,539	25,539 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	69,950	69,950 38
Other Tangible Property (390)	0	0	0 39
<b>Total General Plant</b>	<b>0</b>	<b>95,489</b>	<b>95,489</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,710,722</b>	<b>1,710,722</b>
Common Utility Plant Allocated to Water Department	0	0	0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>1,710,722</b>	<b>1,710,722</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	0	0	9,487	<b>9,487</b>	<b>1</b>
February	0	0	8,912	<b>8,912</b>	<b>2</b>
March	0	0	10,607	<b>10,607</b>	<b>3</b>
April	0	0	10,238	<b>10,238</b>	<b>4</b>
May	0	0	10,864	<b>10,864</b>	<b>5</b>
June	0	0	10,757	<b>10,757</b>	<b>6</b>
July	0	0	9,255	<b>9,255</b>	<b>7</b>
August	0	0	9,668	<b>9,668</b>	<b>8</b>
September	0	0	8,662	<b>8,662</b>	<b>9</b>
October	0	0	8,565	<b>8,565</b>	<b>10</b>
November	0	0	7,259	<b>7,259</b>	<b>11</b>
December	0	0	7,818	<b>7,818</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>112,092</b>	<b>112,092</b>	
Less: Water sold				101,740	<b>13</b>
Volume pumped but not sold				<b>10,352</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>91%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				210	<b>16</b>
Volume related to equipment/system malfunction				0	<b>17</b>
Non-utility volume NOT included in water sales				0	<b>18</b>
Total volume not sold but accounted for				<b>210</b>	<b>19</b>
Volume pumped but unaccounted for				<b>10,142</b>	<b>20</b>
Percent of water lost				<b>9%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				512	<b>23</b>
Date of maximum: 9/25/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				158	<b>26</b>
Date of minimum: 11/29/2003					<b>27</b>
Total KWH used for pumping for the year				409,721	<b>28</b>
If water is purchased: Vendor Name:					<b>29</b>
Point of Delivery:					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #01	BG 273	50	24	20,022	Yes	<b>1</b>
WELL #02	BG 274	80	15	26,269	Yes	<b>2</b>
WELL #03	BG 275	42	10	24,430	Yes	<b>3</b>
WELL #04	BG 276	80	6	28,567	Yes	<b>4</b>
WELL #05	BG 277	60	12	39,463	Yes	<b>5</b>
WELL #06	BG 278	92	10	17,502	Yes	<b>6</b>
WELL #07	BG 279	73	10	13,242	Yes	<b>7</b>
WELL #09	BG 281	71	14	14,010	Yes	<b>8</b>
WELL #08	BG280	98	10	18,761	Yes	<b>9</b>
WELL #11	FJ571	38	18	25,886	Yes	<b>10</b>
WELL #12	GC 559	38	12	26,801	Yes	<b>11</b>
WELL #10	GS 751	44	24	52,164	Yes	<b>12</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1973	1988	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#2	#3	14
Location	4962 CEMETARY AVE	110 W. BUTTERNUT ST.	610 E. SPRUCE ST.	15
Purpose	P	P	P	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1992	1936	1998	19
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	35	230	22	21
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	22 23
Year Installed	1992	1936	1941	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	15	5	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	#4	#5	#6	1
Location	412 W. BUTTERNUT ST.	101 W. ELM ST.	510 W. HEMLOCK ST.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1958	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	20	325	20	8
Pump Motor or Standby Engine Mfr	RED JACKET	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1999	1958	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	15	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8	#9	14
Location	300 N. 2ND AVE.	520 W. HEMLOCK ST.	501 W. PINE ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1979	1976	1979	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	20	20	20	21
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	RED JACKET	22 23
Year Installed	1999	1999	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	2	2	2	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	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1905	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	97	155	6
Total capacity in gallons (actual)	188,000	400,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	N	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	860	0	0	0	<b>860</b>	<b>1</b>
M	D	3.000	184	0	0	0	<b>184</b>	<b>2</b>
M	D	4.000	3,640	0	0	0	<b>3,640</b>	<b>3</b>
M	D	6.000	61,009	60	40	0	<b>61,029</b>	<b>4</b>
M	D	8.000	33,676	70	540	0	<b>33,206</b>	<b>5</b>
M	D	10.000	65	0	0	0	<b>65</b>	<b>6</b>
M	D	12.000	21,466	500	0	0	<b>21,966</b>	<b>7</b>
M	D	16.000	188	10	0	0	<b>198</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>121,088</b>	<b>640</b>	<b>580</b>	<b>0</b>	<b>121,148</b>	
M	D	12.000	4,000	0	0	0	<b>4,000</b>	<b>9</b>
<b>Total Outside of Municipality</b>			<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	
<b>Total Utility</b>			<b>125,088</b>	<b>640</b>	<b>580</b>	<b>0</b>	<b>125,148</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	752	4	4	0	752	4	1
M	1.000	84	0	0	0	84	26	2
M	1.250	3	0	0	0	3	3	3
M	1.500	4	0	0	0	4	0	4
M	2.000	18	1	1	0	18	1	5
M	3.000	3	0	0	0	3	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	11	0	0	0	11	0	8
<b>Total Utility</b>		<b>880</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>880</b>	<b>34</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	838	24	4	(20)	<b>838</b>	47	<b>1</b>
1.000	25	0	0	2	<b>27</b>	2	<b>2</b>
1.250	2	0	0	0	<b>2</b>	0	<b>3</b>
1.500	8	0	0	0	<b>8</b>	0	<b>4</b>
2.000	14	0	0	0	<b>14</b>	0	<b>5</b>
3.000	5	0	0	0	<b>5</b>	0	<b>6</b>
4.000	2	1	1	0	<b>2</b>	0	<b>7</b>
<b>Total:</b>	<b>894</b>	<b>25</b>	<b>5</b>	<b>(18)</b>	<b>896</b>	<b>49</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	696	86	7	11	0	38	<b>838</b>	<b>1</b>
1.000	1	16	3	5	0	2	<b>27</b>	<b>2</b>
1.250	0	2	0	0	0	0	<b>2</b>	<b>3</b>
1.500	0	3	1	1	3	0	<b>8</b>	<b>4</b>
2.000	0	7	3	2	0	2	<b>14</b>	<b>5</b>
3.000	0	3	1	1	0	0	<b>5</b>	<b>6</b>
4.000	0	0	1	1	0	0	<b>2</b>	<b>7</b>
<b>Total:</b>	<b>697</b>	<b>117</b>	<b>16</b>	<b>21</b>	<b>3</b>	<b>42</b>	<b>896</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5	0	0	0	5	<b>1</b>
Within Municipality	150	1	1	0	150	<b>2</b>
<b>Total Fire Hydrants</b>	<b>155</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>155</b>	
<b>Flushing Hydrants</b>						
	11	2	2	0	11	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>11</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>11</b>	

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

Number of hydrants operated during year: 150  
 Number of distribution system valves end of year: 360  
 Number of distribution valves operated during year: 50

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## WATER OPERATING SECTION FOOTNOTES

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

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

A/C #640 - The utility incurred a significant amount of water testing expenditures in 2002 related to sampling done for the proposed Well #14.

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

If Adjustments for any account are nonzero, please explain.

The adjustments in column (f) are for the following:

1. \$1,708,297 to comply with 05-US-105.
  2. \$2,425 to reclassify the cost of five services hooked up in 2003 that previously had been classified as financed by utility.
- 

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

If Adjustments for any account are nonzero, please explain.

The adjustments in column (f) are for the following:

1. \$1,708,297 to comply with 05-US-105.
  2. \$2,425 to reclassify the cost of five services hooked up in 2003 that previously had been classified as financed by utility.
- 

### Water Mains (Page W-17)

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

All main additions/replacements were funded with available resources of the utility.

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### Water Services (Page W-18)

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

All service replacements were financed with available resources of the utility. It should be noted however that 5-1" services that weren't in service last year were hooked up in 2003.

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### Meters (Page W-19)

Explain all reported adjustments.

The adjustments were necessary to bring the PSC report into agreement with the physical records of the utility.

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### Hydrants and Distribution System Valves (Page W-20)

General footnotes

The administrator of public works has been reminded of the need to operate each hydrant and valve at least once every two years.

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