



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF COLBY MUNICIPAL WATER UTILITY

---

Principal Office: CITY HALL  
COLBY, WI 54421

---

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
<b>FINANCIAL SECTION</b>	
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
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Financial Section Footnotes	F-21
Contributions in Aid of Construction (Account 271)	F-22
<b>WATER OPERATING SECTION</b>	
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
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** CITY OF COLBY MUNICIPAL WATER UTILITY

**Utility Address:** CITY HALL  
COLBY, WI 54421

**When was utility organized?** 1/1/1920

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** CONNIE GURTNER

**Title:** CITY CLERK

**Office Address:**

CITY HALL  
COLBY, WI 54421

**Telephone:** (715) 223 - 4435

**Fax Number:** (715) 223 - 8835

**E-mail Address:**

---

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

**Name:**

**Title:**

**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

---

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

**Name:** DAVID HOLTZHAUSEN

**Title:** CHAIR

**Office Address:**

CITY HALL  
COLBY, WI 54421

**Telephone:** (715) 223 - 4435

**Fax Number:** (715) 223 - 8835

**E-mail Address:**

---

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:**

**Title:**

**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

**Date of most recent audit report:** 1/16/2004

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

---

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

---

**Name:** ALLEN RAATZ

**Title:** OPERATOR

**Office Address:**  
CITY HALL  
COLBY, WI 54421

**Telephone:** (715) 223 - 4435

**Fax Number:** (715) 223 - 8835

**E-mail Address:**

---

**Name:** MIKE KAISER

**Title:** DPW

**Office Address:**  
CITY HALL  
COLBY, WI 54421

**Telephone:** (715) 223 - 4435

**Fax Number:** (715) 223 - 8835

**E-mail Address:**

---

**Name of utility commission/committee:** WATER & SEWER COMMITTEE

---

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

- ROD COOK
- DAVID HOLTZHAUSEN
- DARRELL HORNICK
- HARRY UNTIEDT

---

**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

---

---

## IDENTIFICATION AND OWNERSHIP

---

---

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

None.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	240,370	237,831	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	139,219	106,524	2
Depreciation Expense (403)	34,185	47,035	3
Amortization Expense (404)	0	0	4
Taxes (408)	53,534	48,036	5
<b>Total Operating Expenses</b>	<b>226,938</b>	<b>201,595</b>	
<b>Net Operating Income</b>	<b>13,432</b>	<b>36,236</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>13,432</b>	<b>36,236</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)	12,639	14,759	9
Miscellaneous Nonoperating Income (421)	2,692	1,040	10
<b>Total Other Income</b>	<b>15,331</b>	<b>15,799</b>	
<b>Total Income</b>	<b>28,763</b>	<b>52,035</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	15,040	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>15,040</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>13,723</b>	<b>52,035</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	11,150	9,588	13
Amortization of Debt Discount and Expense (428)	1,516	1,985	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	10,578	1,675	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>23,244</b>	<b>13,248</b>	
<b>Net Income</b>	<b>(9,521)</b>	<b>38,787</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	857,856	819,069	19
Balance Transferred from Income (433)	(9,521)	38,787	20
Miscellaneous Credits to Surplus (434)	750,695	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	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>1,599,030</b>	<b>857,856</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	240,370		240,370	1
<b>Total (Acct. 400):</b>	<b>240,370</b>	<b>0</b>	<b>240,370</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	139,219		139,219	2
<b>Total (Acct. 401):</b>	<b>139,219</b>	<b>0</b>	<b>139,219</b>	
<b>Depreciation Expense (403):</b>				
Derived	34,185		34,185	3
<b>Total (Acct. 403):</b>	<b>34,185</b>	<b>0</b>	<b>34,185</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	53,534		53,534	5
<b>Total (Acct. 408):</b>	<b>53,534</b>	<b>0</b>	<b>53,534</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>13,432</b>	<b>0</b>	<b>13,432</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 AND DIVIDEND INCOME	12,639	0	12,639	10
<b>Total (Acct. 419):</b>	<b>12,639</b>	<b>0</b>	<b>12,639</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		2,644	2,644	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>			
MISCELLANEOUS NONOPERATING INCOME	48	0	48 12
<b>Total (Acct. 421):</b>	<b>48</b>	<b>2,644</b>	<b>2,692</b>
<b>TOTAL OTHER INCOME:</b>	<b>12,687</b>	<b>2,644</b>	<b>15,331</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]	15,040	15,040 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>15,040</b>	<b>15,040</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>15,040</b>	<b>15,040</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	11,150	[REDACTED]	11,150 16
<b>Total (Acct. 427):</b>	<b>11,150</b>	<b>0</b>	<b>11,150</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	1,516	[REDACTED]	1,516 17
<b>Total (Acct. 428):</b>	<b>1,516</b>	<b>0</b>	<b>1,516</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	10,578	[REDACTED]	10,578 20
<b>Total (Acct. 431):</b>	<b>10,578</b>	<b>0</b>	<b>10,578</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>23,244</b>	<b>0</b>	<b>23,244</b>
<b>NET INCOME:</b>	<b>2,875</b>	<b>(12,396)</b>	<b>(9,521)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	857,856	0	857,856 22
<b>Total (Acct. 216):</b>	<b>857,856</b>	<b>0</b>	<b>857,856</b>
<b>Balance Transferred from Income (433):</b>			
Derived	2,875	(12,396)	(9,521) 23
<b>Total (Acct. 433):</b>	<b>2,875</b>	<b>(12,396)</b>	<b>(9,521)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	0	750,695	750,695 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>750,695</b>	<b>750,695</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 25
<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 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>860,731</b>	<b>738,299</b>	<b>1,599,030</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	240,370	0	0	0	240,370	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>240,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,370</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)	2,647,651	2,587,949	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	626,981	576,821	<b>2</b>
<b>Net Utility Plant</b>	<b>2,020,670</b>	<b>2,011,128</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	57,881	99,285	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>57,881</b>	<b>99,285</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	426,157	298,970	<b>8</b>
Temporary Cash Investments (132)	205,984	201,650	<b>9</b>
Notes Receivable (141)	143,048	143,048	<b>10</b>
Customer Accounts Receivable (142)	15,498	15,108	<b>11</b>
Other Accounts Receivable (143)	116,822	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,534	37,090	<b>14</b>
Materials and Supplies (150)	7,914	8,015	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>919,957</b>	<b>703,881</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,233	3,706	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	42,902	53,627	<b>20</b>
<b>Total Deferred Debits</b>	<b>50,135</b>	<b>57,333</b>	
<b>Total Assets and Other Debits</b>	<b>3,048,643</b>	<b>2,871,627</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	690,289	690,289	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,599,030	857,856	23
<b>Total Proprietary Capital</b>	<b>2,289,319</b>	<b>1,548,145</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	649,440	208,440	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>649,440</b>	<b>208,440</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	223,285	27
Accounts Payable (232)	8	38,451	28
Payables to Municipality (233)	41,769	48,022	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,746	52,115	31
Interest Accrued (237)	2,361	2,474	32
Other Current and Accrued Liabilities (238)	1,000		33
<b>Total Current and Accrued Liabilities</b>	<b>109,884</b>	<b>364,347</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<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	750,695	38
<b>Total Liabilities and Other Credits</b>	<b>3,048,643</b>	<b>2,871,627</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	2,587,949	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)	1,811,359	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	753,340	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	82,952				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,647,651</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)	392,996	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	233,985	0	0	0	12
<b>Total Accumulated Provision</b>	<b>626,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,020,670</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>	576,821				576,821	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	34,185				34,185	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,735				1,735	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>35,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,920</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	800				800	15
Cost of removal					0	16
Other debits (specify):						17
Reclass per Docket 05-US-105	218,945				218,945	18
<b>Total debits</b>	<b>219,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,745</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>392,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392,996</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	2.00%					22

### 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)	15,040				15,040	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Reclass per Docket 05-US-105	218,945				218,945	10
<b>Total credits</b>	<b>233,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,985</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>233,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,985</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					19
If yes, what is the rate?	0.00%					20

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	7,914	8,015 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>7,914</u>	<u>8,015</u>

**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>				
2001 BOND ANTICIPATION NOTES - WATER'S SHARE	1,390	428	2,316	1
2003 MORTGAGE REVENUE BOND	126	428	4,917	2
<b>Total</b>			<b>7,233</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	690,289	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>690,289</u></u>	

**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)	
2001 BOND ANTICIPATION NOTES	05/01/2001	05/01/2006	4.60%	208,440	<b>1</b>
2003 MORTGAGE REVENUE BONDS	09/30/2003	09/01/2043	4.25%	441,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>649,440</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	52,115	1
<b>Accruals:</b>		
Charged water department expense	54,146	2
Charged electric department expense		3
Charged sewer department expense	612	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>54,758</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	37,000	6
Social Security taxes	4,782	7
PSC Remainder Assessment	345	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>42,127</u>	
<b>Balance end of year</b>	<u><u>64,746</u></u>	

**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>					
2003 MORTGAGE REVENUE BOND	0	1,562	0	1,562	1
2001 BOND ANTICIPATION NOTES -WATER'S SHARE	799	9,588	9,588	799	2
<b>Subtotal</b>	<b>799</b>	<b>11,150</b>	<b>9,588</b>	<b>2,361</b>	
<b>Advances from Municipality (223)</b>					
NONE	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>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2002 BOND ANTICIPATION NOTE	1,675	10,578	12,253	0	5
<b>Subtotal</b>	<b>1,675</b>	<b>10,578</b>	<b>12,253</b>	<b>0</b>	
<b>Total</b>	<b>2,474</b>	<b>21,728</b>	<b>21,841</b>	<b>2,361</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LONG-TERM SPECIAL ASSESSMENTS FROM CUSTOMERS MAIN EXTENSIONS	57,881	2
<b>Total (Acct. 124):</b>	<b>57,881</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
LONG-TERM ADVANCE WITH DEFERRED PAYMENT GRANTED FOR WATER MAIN ASSE!	143,048	4
<b>Total (Acct. 141):</b>	<b>143,048</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,498	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>15,498</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
RURAL DEVELOPMENT RECEIVABLE	116,822	11
<b>Total (Acct. 143):</b>	<b>116,822</b>	
<b>Receivables from Municipality (145):</b>		
METER ALLOCATION FROM SEWER	4,390	12
PUBLIC FIRE PROTECTION	144	13
<b>Total (Acct. 145):</b>	<b>4,534</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<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>		
WATER TOWER CLEANING AND PAINTING - PSC AUTHORIZATION DATE 3/27/02	42,902	16
<b>Total (Acct. 183):</b>	<b>42,902</b>	
<b>Payables to Municipality (233):</b>		
DUE TO TIF FOR BOND PAYMENT	40,769	17
REIMBURSEMENT OF GENERAL EXPENSES FROM RURAL DEVELOPMENT	1,000	18
<b>Total (Acct. 233):</b>	<b>41,769</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,801,160	0	0	0	1,801,160	1
Materials and Supplies	7,964	0	0	0	7,964	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	484,908	0	0	0	484,908	4
Customer Advances for Construction					0	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>1,324,216</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,324,216</b>	
Net Operating Income	13,432	0	0	0	13,432	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.01%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.01%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

NONE

---

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

NONE

---

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

The water utility borrowed \$441,000 to finance an upgrade of their distribution system.

---

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

NONE

---

**7. Any additional matters.**

---

## FINANCIAL SECTION FOOTNOTES

---

### Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Account 231: Bond anticipation note of \$441,000 was paid off during the year.

---

### Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Account 183: PSC authorization date of March 27, 2002 approved the amortization of water tower cleaning and painting over a seven year period.

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Signature Page (Page ii)

#### General footnotes

(Vig & Associates LLC Letterhead)

To the Members of the Common Council  
The City of Colby  
Colby, Wisconsin 54421

We have compiled the balance sheets of the Colby Municipal Water Utility as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC  
March 25, 2004

---

**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	750,695	0	0	0	0	<b>750,695</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	750,695					<b>750,695</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)	236,175	234,267	1
<b>Total Sales of Water</b>	<b>236,175</b>	<b>234,267</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	717	956	2
Other Water Revenues (474)	3,478	2,608	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>4,195</b>	<b>3,564</b>	
<b>Total Operating Revenues</b>	<b>240,370</b>	<b>237,831</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	96,352	77,248	5
General Operating Expenses (680-690)	42,867	29,276	6
<b>Total Operation and Maintenance Expenses</b>	<b>139,219</b>	<b>106,524</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	34,185	47,035	7
Amortization Expense (404)	0	0	8
Taxes (408)	53,534	48,036	9
<b>Total Other Operating Expenses</b>	<b>87,719</b>	<b>95,071</b>	
<b>Total Operating Expenses</b>	<b>226,938</b>	<b>201,595</b>	
<b>NET OPERATING INCOME</b>	<b>13,432</b>	<b>36,236</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	559	22,076	101,522	4
Commercial	94	12,392	42,866	5
Industrial	7	2,840	7,881	6
<b>Total Metered Sales to General Customers (461)</b>	<b>660</b>	<b>37,308</b>	<b>152,269</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		72,144	8
Other Sales to Public Authorities (464)	10	2,786	11,762	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>671</b>	<b>40,094</b>	<b>236,175</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>
------------------------------	----------------------------------	--	-------------------------

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)	72,144	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>72,144</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	717	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>717</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,043	7
<b>Other (specify):</b> MISCELLANEOUS REVENUES	1,435	8
<b>Total Other Water Revenues (474)</b>	<b>3,478</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)	49,628	41,653	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	12,407	12,516	3
Chemicals (630)	5,552	4,473	4
Supplies and Expenses (640)	5,139	4,670	5
Repairs of Water Plant (650)	23,626	13,936	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>96,352</b>	<b>77,248</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	5,892	4,167	8
Office Supplies and Expenses (681)	2,651	1,945	9
Outside Services Employed (682)	9,807	5,917	10
Insurance Expense (684)	5,925	4,613	11
Employees Pensions and Benefits (686)	17,791	12,589	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	801	45	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>42,867</b>	<b>29,276</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>139,219</b>	<b>106,524</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		49,630	44,845	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		612	537	2
<b>Net property tax equivalent</b>		<b>49,018</b>	<b>44,308</b>	
Social Security		4,171	3,500	3
PSC Remainder Assessment		345	228	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>53,534</b>	<b>48,036</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>							2
State tax rate	mills		0.199270	0.201620			3
County tax rate	mills		6.804110	5.427060			4
Local tax rate	mills		7.349570	7.437970			5
School tax rate	mills		10.748600	10.875541			6
Voc. school tax rate	mills		1.894720	1.917096			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>26.996270</b>	<b>25.859287</b>			10
Less: state credit	mills		1.400180	1.004204			11
<b>Net tax rate</b>	mills		<b>25.596090</b>	<b>24.855083</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.349570</b>	<b>7.437970</b>			14
<b>Combined School Tax Rate</b>	mills		<b>12.643320</b>	<b>12.792637</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>19.992890</b>	<b>20.230607</b>			17
<b>Total Tax Rate</b>	mills		<b>26.996270</b>	<b>25.859287</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.740580</b>	<b>0.782334</b>			19
<b>Total tax net of state credit</b>	mills		<b>25.596090</b>	<b>24.855083</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>18.955945</b>	<b>19.444984</b>			21
Utility Plant, Jan. 1	\$	<b>2,587,949</b>	1,289,848	1,298,101			22
Materials & Supplies	\$	<b>8,015</b>	8,015	0			23
<b>Subtotal</b>	\$	<b>2,595,964</b>	<b>1,297,863</b>	<b>1,298,101</b>			24
Less: Plant Outside Limits	\$	<b>5,061</b>	0	5,061			25
<b>Taxable Assets</b>	\$	<b>2,590,903</b>	<b>1,297,863</b>	<b>1,293,040</b>			26
Assessment Ratio	dec.		1.003600	0.991900			27
<b>Assessed Value</b>	\$	<b>2,585,102</b>	<b>1,302,535</b>	<b>1,282,566</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>18.955945</b>	<b>19.444984</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,630</b>	<b>24,691</b>	<b>24,939</b>			30
Tax Equivalent per 1994 PSC Report	\$	27,706					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,630</b>					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 \$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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,804		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)	80,582		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	9,826		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>94,212</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,226		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,982		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>47,208</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	50,680		22
Water Treatment Equipment (332)	97,401		23
<b>Total Water Treatment Plant</b>	<b>148,081</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,804	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)			80,582	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			9,826	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>94,212</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			26,226	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			20,982	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>47,208</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			50,680	22
Water Treatment Equipment (332)			97,401	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>148,081</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,329		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	270,854		26
Transmission and Distribution Mains (343)	1,471,506	9,435	27
Fire Mains (344)	0		28
Services (345)	219,594	715	29
Meters (346)	63,867	11,048	30
Hydrants (348)	176,492		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,203,642</b>	<b>21,198</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,742		36
Transportation Equipment (373)	1,500		37
Other General Equipment (379)	45,272		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>48,514</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,541,657</b>	<b>21,198</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,541,657</b>	<b>21,198</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,329 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			270,854 26
Transmission and Distribution Mains (343)		(617,539)	863,402 27
Fire Mains (344)			0 28
Services (345)		(116,376)	103,933 29
Meters (346)	800		74,115 30
Hydrants (348)		(16,781)	159,711 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>800</b>	<b>(750,696)</b>	<b>1,473,344</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,742 36
Transportation Equipment (373)			1,500 37
Other General Equipment (379)			45,272 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>48,514</b>
<b>Total utility plant in service directly assignable</b>	<b>800</b>	<b>(750,696)</b>	<b>1,811,359</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>800</b>	<b>(750,696)</b>	<b>1,811,359</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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		0	27
Fire Mains (344)			28
Services (345)		2,644	29
Meters (346)			30
Hydrants (348)		0	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,644</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			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>2,644</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>2,644</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		617,539	617,539 27
Fire Mains (344)			0 28
Services (345)		116,376	119,020 29
Meters (346)			0 30
Hydrants (348)		16,781	16,781 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>750,696</b>	<b>753,340</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>750,696</b>	<b>753,340</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>750,696</b>	<b>753,340</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			4,093	<b>4,093</b>	1
February			3,740	<b>3,740</b>	2
March			3,596	<b>3,596</b>	3
April			3,461	<b>3,461</b>	4
May			3,721	<b>3,721</b>	5
June			3,754	<b>3,754</b>	6
July			3,681	<b>3,681</b>	7
August			3,724	<b>3,724</b>	8
September			3,328	<b>3,328</b>	9
October			3,443	<b>3,443</b>	10
November			3,306	<b>3,306</b>	11
December			3,688	<b>3,688</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>43,535</b>	<b>43,535</b>	
Less: Water sold				40,094	13
Volume pumped but not sold				<b>3,441</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				727	16
Volume related to equipment/system malfunction				571	17
Non-utility volume NOT included in water sales				104	18
Total volume not sold but accounted for				<b>1,402</b>	19
Volume pumped but unaccounted for				<b>2,039</b>	20
Percent of water lost				<b>5%</b>	21
If more than 25%, 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.)				181	23
Date of maximum: 6/9/2003					24
Cause of maximum:					25
Filling high school pool.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				80	26
Date of minimum: 4/22/2003					27
Total KWH used for pumping for the year				126,690	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
105 SOUTH EAST STREET	2	49	10	24,000	Yes	<b>1</b>
400 BLOCK EAST SPENCER STREE	4	46	10	42,000	Yes	<b>2</b>
100 BLOCK NORTH MAIN STREET	6	50	8	10,000	Yes	<b>3</b>
CORNER NORTH 6TH & WEST NOR	8	100	6	14,000	Yes	<b>4</b>
HWY 13 SOUTH	9	302	6	36,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	4	6	1
Location	106 EAST STREET	106 A EAST STREET	106 MAIN STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	MEYERS	FAIRBANKS	JACUZZI	5
Year Installed	1986	1960	1990	6
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	60	65	25	8
Pump Motor or Standby Engine Mfr	FURNAS	FAIRBANKS	FRANKLIN	9 10
Year Installed	1986	1960	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	10	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	600 NORTH STREET	NE SE 24 28 RIE		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	MEYERS	MYERS		18
Year Installed	1977	2002		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	30	60		21
Pump Motor or Standby Engine Mfr	FRANKLIN	MYERS		22 23
Year Installed	1977	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	3	5		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	INDUSTRIAL PARK	NORTH SIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1984	1965	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	143	6
Total capacity in gallons (actual)	200,000	100,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1500	0.1500	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	460	0	0	0	<b>460</b>	<b>1</b>
M	D	1.500	80	0	0	0	<b>80</b>	<b>2</b>
M	D	2.000	950	0	0	0	<b>950</b>	<b>3</b>
M	D	4.000	14,185	0	0	0	<b>14,185</b>	<b>4</b>
M	D	6.000	27,909	50	0	0	<b>27,959</b>	<b>5</b>
M	D	8.000	19,746	0	0	0	<b>19,746</b>	<b>6</b>
M	D	10.000	9,720	0	0	0	<b>9,720</b>	<b>7</b>
M	D	12.000	3,400	0	0	0	<b>3,400</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>76,450</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>76,500</b>	
<b>Total Utility</b>			<b>76,450</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>76,500</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	511	0	0	0	511	7	1
M	1.000	133	4	0	0	137	47	2
M	1.500	16	0	0	0	16	8	3
M	2.000	12	0	0	0	12	5	4
M	3.000	2	0	0	0	2		5
M	4.000	3	0	0	0	3		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1	1	8
<b>Total Utility</b>		<b>679</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>683</b>	<b>68</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	674	108	32	0	<b>750</b>	64	<b>1</b>
1.000	28	3	0	0	<b>31</b>	3	<b>2</b>
1.500	9	0	0	0	<b>9</b>	1	<b>3</b>
2.000	13	1	0	0	<b>14</b>	0	<b>4</b>
3.000	2	0	0	0	<b>2</b>	0	<b>5</b>
4.000	1	0	0	0	<b>1</b>	0	<b>6</b>
<b>Total:</b>	<b>727</b>	<b>112</b>	<b>32</b>	<b>0</b>	<b>807</b>	<b>68</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	558	61	2	4	0	125	<b>750</b>	<b>1</b>
1.000	0	20	2	1	0	8	<b>31</b>	<b>2</b>
1.500	0	5	2	1	0	1	<b>9</b>	<b>3</b>
2.000	0	8	1	0	3	2	<b>14</b>	<b>4</b>
3.000	0	0	0	2	0	0	<b>2</b>	<b>5</b>
4.000	0	0	0	0	1	0	<b>1</b>	<b>6</b>
<b>Total:</b>	<b>558</b>	<b>94</b>	<b>7</b>	<b>8</b>	<b>4</b>	<b>136</b>	<b>807</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	131				131	2
<b>Total Fire Hydrants</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 42

Number of distribution system valves end of year: 331

Number of distribution valves operated during year: 97

---

## 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 30%, but not less \$2,000, please explain.

686 - Employees Pensions and Benefits increase was due to an increase of 24% in health insurance and increase pension contributions.

650 - Water Operation & Maintenance Expense increase was due to extensive repairs done on the well.

682 - Outside services employed expense increase is due to disbursement to engineers.

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 348,345, & 343 are due to the reclassification of customer contributed capital per Docket 05-US-105.

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 348,345, & 343 are due to the reclassification of customer contributed capital per Docket 05-US-105.

---

### Pumping & Power Equipment (Page W-15)

General footnotes

Unit C, located at 106 Main Street, is no longer used by the water 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.

Main additions were financed by the municipality.

---

### Water Services (Page W-18)

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

4 water services were financed by capital contributions.

---