



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

---

Principal Office: 6979 PRAIRIE LANE  
BURLINGTON, WI 53105

---

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
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:** COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

**Utility Address:** 6979 PRAIRIE LANE  
BURLINGTON, WI 53105

**When was utility organized?** 1/1/1978

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** PATRICIA WOODHOUSE  
**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**  
6978 PRAIRIE LANE  
BURLINGTON, WI 53105

**Telephone:** (262) 767 - 8690

**Fax Number:** (262) 757 - 0095

**E-mail Address:** wiheartwoods@hotmail.com

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

**Name:** CINDY BROERMAN  
**Title:** SENIOR ACCOUNTANT

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

**Telephone:** (608) 240 - 2673

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cbroerman@virchowkrause.com

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

**Name:** CRAIG AMANN  
**Title:** PRESIDENT

**Office Address:**  
6978 PRAIRIE LANE  
BURLINGTON, WI 53105

**Telephone:** (262) 767 - 7458

**Fax Number:**

**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:** JOHN C ANDRES

**Title:** PARTNER

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

**Telephone:** (608) 240 - 2346

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jandres@virchowkrause.com

**Date of most recent audit report:**

**Period covered by most recent audit:** 2003 - AUDIT STILL IN PROGRESS

---

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

---

**Name:** CRAIG AMANN

**Title:** PRESIDENT

**Office Address:**  
6978 PRAIRIE LANE  
BURLINGTON, WI 53105

**Telephone:** (262) 767 - 7458

**Fax Number:** ( ) -

**E-mail Address:**

---

**Name of utility commission/committee:** COUNTRY ESTATES SANITARY DISTRICT

---

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

- MR CRAIG AMANN, PRESIDENT
  - MR JIM MILLER, SECRETARY
  - MR RUSS ZANK, TREASURER
- 

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

---

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	107,607	141,231	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	48,760	45,100	2
Depreciation Expense (403)	26,373	98,238	3
Amortization Expense (404)	0	0	4
Taxes (408)	974	691	5
<b>Total Operating Expenses</b>	<b>76,107</b>	<b>144,029</b>	
<b>Net Operating Income</b>	<b>31,500</b>	<b>(2,798)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>31,500</b>	<b>(2,798)</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)	32,415	37,915	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>32,415</b>	<b>37,915</b>	
<b>Total Income</b>	<b>63,915</b>	<b>35,117</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	62,835	10,203	12
<b>Total Miscellaneous Income Deductions</b>	<b>62,835</b>	<b>10,203</b>	
<b>Income Before Interest Charges</b>	<b>1,080</b>	<b>24,914</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	67,033	63,941	13
Amortization of Debt Discount and Expense (428)	512	512	14
Amortization of Premium on Debt--Cr. (429)	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		18
<b>Total Interest Charges</b>	<b>67,545</b>	<b>64,453</b>	
<b>Net Income</b>	<b>(66,465)</b>	<b>(39,539)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	32,987	72,526	19
Balance Transferred from Income (433)	(66,465)	(39,539)	20
Miscellaneous Credits to Surplus (434)	1,894,333	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>1,860,855</b>	<b>32,987</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	107,607		107,607	1
<b>Total (Acct. 400):</b>	<b>107,607</b>	<b>0</b>	<b>107,607</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	48,760		48,760	2
<b>Total (Acct. 401):</b>	<b>48,760</b>	<b>0</b>	<b>48,760</b>	
<b>Depreciation Expense (403):</b>				
Derived	26,373		26,373	3
<b>Total (Acct. 403):</b>	<b>26,373</b>	<b>0</b>	<b>26,373</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	974		974	5
<b>Total (Acct. 408):</b>	<b>974</b>	<b>0</b>	<b>974</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>31,500</b>	<b>0</b>	<b>31,500</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>				
INVESTMENT INCOME	7,624	0	7,624	10
INTEREST ON SPECIAL ASSESSMENTS AND DELIQUENT	24,791	0	24,791	11
<b>Total (Acct. 419):</b>	<b>32,415</b>	<b>0</b>	<b>32,415</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>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████		0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>32,415</b>	<b>0</b>	<b>32,415</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	62,835	62,835 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>62,835</b>	<b>62,835</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>62,835</b>	<b>62,835</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	67,033	██████████	67,033 17
<b>Total (Acct. 427):</b>	<b>67,033</b>	<b>0</b>	<b>67,033</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION EXPENSE	512	██████████	512 18
<b>Total (Acct. 428):</b>	<b>512</b>	<b>0</b>	<b>512</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	██████████	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as 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 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>67,545</b>	<b>0</b>	<b>67,545</b>
<b>NET INCOME:</b>	<b>(3,630)</b>	<b>(62,835)</b>	<b>(66,465)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	32,987	0	32,987 23
<b>Total (Acct. 216):</b>	<b>32,987</b>	<b>0</b>	<b>32,987</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(3,630)	(62,835)	(66,465) 24
<b>Total (Acct. 433):</b>	<b>(3,630)</b>	<b>(62,835)</b>	<b>(66,465)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CIAC LESS 1/1/03 ACCUMULATED DEPRECIATION	0	1,894,333	1,894,333 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,894,333</b>	<b>1,894,333</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>29,357</b>	<b>1,831,498</b>	<b>1,860,855</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	107,607	0	0	0	107,607	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	310				310	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>107,297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,297</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)	2,985,633	2,979,166	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	548,210	265,759	<b>2</b>
<b>Net Utility Plant</b>	<b>2,437,423</b>	<b>2,713,407</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)	490,432	519,594	<b>6</b>
Special Funds (125)	46,028	39,532	<b>7</b>
<b>Total Other Property and Investments</b>	<b>536,460</b>	<b>559,126</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	312,868	299,032	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	10,919	19,634	<b>11</b>
Other Accounts Receivable (143)	20,732	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	42,024	43,670	<b>14</b>
Materials and Supplies (150)	0	0	<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>386,543</b>	<b>362,336</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	23,532	24,044	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>23,532</b>	<b>24,044</b>	
<b>Total Assets and Other Debits</b>	<b>3,383,958</b>	<b>3,658,913</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)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,860,855	32,987	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,860,855</b>	<b>32,987</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	1,493,038	1,506,471	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,493,038</b>	<b>1,506,471</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	0	10,350	<b>28</b>
Payables to Municipality (233)	2,312	3,929	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	24,900	25,100	<b>32</b>
Other Current and Accrued Liabilities (238)	2,646		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>29,858</b>	<b>39,379</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	207	207	<b>36</b>
<b>Total Deferred Credits</b>	<b>207</b>	<b>207</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		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	2,079,869	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,383,958</b>	<b>3,658,913</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	2,979,166	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)	905,764	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,079,869	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)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,985,633</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)	299,839	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	248,371	0	0	0	12
<b>Total Accumulated Provision</b>	<b>548,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,437,423</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>	265,759				<b>265,759</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	26,373				<b>26,373</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,707				<b>7,707</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>34,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,080</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>299,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,839</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>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	62,835				<b>62,835</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	185,536				<b>185,536</b>	<b>10</b>
<b>Total credits</b>	<b>248,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,371</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<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>248,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,371</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<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	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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</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>				
DEBT DISCOUNT	512	428	23,532	1
<b>Total</b>			<u><u>23,532</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</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.

---

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

---

NONE

**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>					
USDA-RD	03/15/2001	03/15/2041	5.00%	1,493,038	1
<b>Total for Account 224</b>				<b><u>1,493,038</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	974	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>974</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	736	7
PSC Remainder Assessment	238	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>974</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
USDA-RD LOAN	25,100	67,033	67,233	24,900	3
<b>Subtotal</b>	<b>25,100</b>	<b>67,033</b>	<b>67,233</b>	<b>24,900</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>25,100</b>	<b>67,033</b>	<b>67,233</b>	<b>24,900</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>		
SPECIAL ASSESSMENTS RECEIVABLE	490,432	2
<b>Total (Acct. 124):</b>	<b>490,432</b>	
<b>Special Funds (125):</b>		
RESERVE ACCOUNT	24,506	3
DEPRECIATION ACCOUNT	21,522	4
<b>Total (Acct. 125):</b>	<b>46,028</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,919	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>10,919</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	16,963	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
INSURANCE REIMBURSEMENT FROM THE ASSOCIATION	3,769	12
<b>Total (Acct. 143):</b>	<b>20,732</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM TOWN OF LYONS FOR ITEMS ON THE TAX ROLL	42,024	13
<b>Total (Acct. 145):</b>	<b>42,024</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>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
UNREGULATED SEWER SYSTEM	2,312	17
<b>Total (Acct. 233):</b>	<b>2,312</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUES	207	18
<b>Total (Acct. 253):</b>	<b>207</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)	902,530	0	0	0	<b>902,530</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	282,799	0	0	0	<b>282,799</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>619,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>619,731</b>	
Net Operating Income	31,500	0	0	0	<b>31,500</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.08%</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.**

None

---

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

None

---

**7. Any additional matters.**

None

---

---

**FINANCIAL SECTION FOOTNOTES**

---

**Signature Page (Page ii)****General footnotes****ACCOUNTANTS' COMPILATION REPORT**

Country Estates Sanitary District  
Burlington, Wisconsin

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

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

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

/s/ Virchow, Krause & Company, LLP

Madison, Wisconsin  
April 30, 2004

---

**Identification and Ownership - Contacts (Page iv)**

**If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.**

The utility lost their prior manager, Jeannie Walter, late in 2003. The utility has not hired a replacement but has a contractor performing their accounting functions.

---

**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	2,079,869	0	0	0	0	<b>2,079,869</b>	1
<b>Add credits during year:</b>							
NONE						<b>0</b>	2
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,079,869					<b>2,079,869</b>	3
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	96,940	109,981	1
<b>Total Sales of Water</b>	<b>96,940</b>	<b>109,981</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	10,667	0	3
Amortization of Construction Grants (475)		31,250	4
<b>Total Other Operating Revenues</b>	<b>10,667</b>	<b>31,250</b>	
<b>Total Operating Revenues</b>	<b>107,607</b>	<b>141,231</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	22,815	22,636	5
General Operating Expenses (680-690)	25,945	22,464	6
<b>Total Operation and Maintenance Expenses</b>	<b>48,760</b>	<b>45,100</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	26,373	98,238	7
Amortization Expense (404)		0	8
Taxes (408)	974	691	9
<b>Total Other Operating Expenses</b>	<b>27,347</b>	<b>98,929</b>	
<b>Total Operating Expenses</b>	<b>76,107</b>	<b>144,029</b>	
<b>NET OPERATING INCOME</b>	<b>31,500</b>	<b>(2,798)</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	206	6,794	96,940	4
Commercial				5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>206</b>	<b>6,794</b>	<b>96,940</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)				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>206</b>	<b>6,794</b>	<b>96,940</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0		1
<b>Total</b>		<u>0</u>	<u>0</u>

### 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)	0	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>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,898	7
<b>Other (specify):</b>		
INSURANCE REIMBURSEMENT FROM TOWN	3,769	8
<b>Total Other Water Revenues (474)</b>	<b>10,667</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)	8,891	5,971	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	7,656	8,631	3
Chemicals (630)	1,774	2,461	4
Supplies and Expenses (640)	3,039	5,437	5
Repairs of Water Plant (650)	1,455	136	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>22,815</b>	<b>22,636</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	0	350	8
Office Supplies and Expenses (681)	3,569	2,288	9
Outside Services Employed (682)	9,926	7,615	10
Insurance Expense (684)	6,352	10,421	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	5,788	1,790	14
Uncollectible Accounts (690)	310	0	15
<b>Total General Operating Expenses</b>	<b>25,945</b>	<b>22,464</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>48,760</b>	<b>45,100</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0 2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>
Social Security		736	524 3
PSC Remainder Assessment		238	167 4
Other (specify): NONE			0 5
<b>Total tax expense</b>		<b>974</b>	<b>691</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		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)	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)	556,116		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	118,796		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>674,912</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)	86,754		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>86,754</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	501,601		22
Water Treatment Equipment (332)	1,134,041	764	23
<b>Total Water Treatment Plant</b>	<b>1,635,642</b>	<b>764</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)			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)		(433,868)	122,248	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(89,156)	29,640	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(523,024)</b>	<b>151,888</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)		60,000	60,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(67,683)	19,071	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>(7,683)</b>	<b>79,071</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(391,336)	110,265	22
Water Treatment Equipment (332)		(1,120,346)	14,459	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(1,511,682)</b>	<b>124,724</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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	174,700		27
Fire Mains (344)	0		28
Services (345)	88,350	1,150	29
Meters (346)	305,150	175	30
Hydrants (348)	9,300		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>577,500</b>	<b>1,325</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	132	4,378	35
Computer Equipment (372.1)	4,226		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>4,358</b>	<b>4,378</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,979,166</b>	<b>6,467</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,979,166</b>	<b>6,467</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 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		175,000	175,000 26
Transmission and Distribution Mains (343)		(136,296)	38,404 27
Fire Mains (344)			0 28
Services (345)		(68,928)	20,572 29
Meters (346)			305,325 30
Hydrants (348)		(7,256)	2,044 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(37,480)</b>	<b>541,345</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			4,510 35
Computer Equipment (372.1)			4,226 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>8,736</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>(2,079,869)</b>	<b>905,764</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>(2,079,869)</b>	<b>905,764</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>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		433,868	<b>433,868</b> 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)		89,156	<b>89,156</b> 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>523,024</b>	<b>523,024</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)		67,683	<b>67,683</b> 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>67,683</b>	<b>67,683</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		391,336	<b>391,336</b> 22
Water Treatment Equipment (332)		885,346	<b>885,346</b> 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>1,276,682</b>	<b>1,276,682</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)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</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>0</b>	
Common Utility Plant Allocated to Water Department			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 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		136,296	136,296 27
Fire Mains (344)			0 28
Services (345)		68,928	68,928 29
Meters (346)			0 30
Hydrants (348)		7,256	7,256 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>212,480</b>	<b>212,480</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>2,079,869</b>	<b>2,079,869</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>2,079,869</b>	<b>2,079,869</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			812	812	1
February			748	748	2
March			842	842	3
April			764	764	4
May			770	770	5
June			758	758	6
July			801	801	7
August			745	745	8
September			666	666	9
October			686	686	10
November			591	591	11
December			618	618	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>8,801</b>	<b>8,801</b>	
Less: Water sold				6,794	13
Volume pumped but not sold				2,007	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				31	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				31	19
Volume pumped but unaccounted for				1,976	20
Percent of water lost				22%	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.)				58	23
Date of maximum: 3/17/2003					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7	26
Date of minimum: 11/9/2003					27
Total KWH used for pumping for the year				51,680	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>	
WELL 5	well 5	1,607	18	50,000	Yes	<b>1</b>
WELL 6	well 6	1,435	18	50,000	Yes	<b>2</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	COUNTRY ESTATES #1	COUNTRY ESTATES #2	COUNTRY ESTATES #3	1
Location	6978 PRAIRIE LANE	6978 PRAIRIE LANE	6978 PRAIRIE LANE	2
Purpose	B	B	B	3
Destination	T	T	T	4
Pump Manufacturer	L W ALLEN	LW ALLEN	LW ALLEN	5
Year Installed	2000	2000	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	235	235	235	8
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL	MUNICIPAL	9 10
Year Installed	2000	2000	2000	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	COUNTRY ESTATES #4	COUNTRY ESTATES #5		14
Location	6978 PRAIRIE LANE	6978 PRAIRIE LANE		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	2000	2000		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	400	400		21
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL		22 23
Year Installed	2000	2000		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	50	50		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	COUNTRY ESTATES		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	10		6
Total capacity in gallons (actual)	50,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	3.000	4,800	0	0	0	<b>4,800</b>	<b>1</b>
M	D	4.000	6,000	0	0	0	<b>6,000</b>	<b>2</b>
M	D	6.000	3,300	0	0	0	<b>3,300</b>	<b>3</b>
M	S	8.000	2,600	0	0	0	<b>2,600</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>16,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,700</b>	
<b>Total Utility</b>			<b>16,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,700</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	0.500	206	0	0	0	206	0
<b>Total Utility</b>		<b>206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206</b>	<b>0</b>

1

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	206	1	0	0	207	0	1
<b>Total:</b>	<b>206</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>207</b>	<b>0</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	207	0	0	0	0	0	207	1
<b>Total:</b>	<b>207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207</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	16				16	2
<b>Total Fire Hydrants</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	17
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	26

## WATER OPERATING SECTION FOOTNOTES

### Other Operating Revenues (Water) (Page W-04)

#### General footnotes

Account 463 - The utility does not bill for public fire protection.  
 Account 474 - The utility paid for part of the insurance for the association in 2002. This was shown as an operating expense in 2002. In 2003, this error was discovered and the association will be paying back this amount.

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

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The amount listed for fuel or power for pumping includes all of the electricity for both well houses, the plant and the gas to heat them as well.

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.

Account 600 - Increase due to wage increase and more hours worked in 2003.  
 Account 682 - Increase due to contract written during 2003.  
 Account 640 - Decrease due to prior year having incorrect allocations. Current year corrected to reflect accurate amounts.  
 Account 684 - Decrease due to the review of costs charged to insurance expense in 2003 and recorded appropriately for only premiums for the water utility. In 2002, there were premiums erroneously included for the association. Review per PSC request on June 19, 2003.  
 Account 689 - Increase due to inclusion of membership dues, maintenance and mileage reimbursement in 2003. These were not included in 2002.

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

If Adjustments for any account are nonzero, please explain.

Adjustments in accounts 323, 332, and 342 are for the PSC Annual Report review letter dated June 19, 2003. A generator and reservoir were erroneously included in account 332 and have been segregated in 2003.

Adjustments in accounts 314, 316, 325, 331, 332, 343, 345, and 348 are for the PSC order related to accounting for contributions.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The additions in services for the current year represent the completion of a gate valve project from 2001. There were no actual services added in 2003.

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

If Adjustments for any account are nonzero, please explain.

Adjustments in accounts 314, 316, 325, 331, 332, 343, 345, and 348 are to reclassify contributed plant per PSC Docket 05-US-105.

### Pumping and Purchased Water Statistics (Page W-12)

#### General footnotes

A meter was bought at year end but usage is based on estimates.

---

## WATER OPERATING SECTION FOOTNOTES

---

### Meters (Page W-19)

**Explain all reported adjustments.**

Current year's meter addition was purchased at year end to replace a broken meter. This meter was not replaced until January 2004. In 2004 PSC report there will be a retirement to reflect this.

**If Tested During Year column total is zero, please explain.**

No meters tested in 2003. Meters are tested on a rotating basis.

---