



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: DEERFIELD WATER UTILITY

---

Principal Office: 4 NORTH MAIN STREET  
P.O. BOX 66  
DEERFIELD, WI 53531

---

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
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
<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:** DEERFIELD WATER UTILITY

**Utility Address:** 4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

**When was utility organized?** 1/1/1939

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** CYNTHIA L GOTTHART

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

**Telephone:** (608) 764 - 5404

**Fax Number:** (608) 764 - 5807

**E-mail Address:** cgotthar@deerfieldwi.com

---

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622 EXT 2469

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

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

---

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

**Name:** ARNOLD EVENSEN

**Title:** VILLAGE BOARD PRESEDIENT

**Office Address:**

4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

**Telephone:** (608) 764 - 5404

**Fax Number:** (608) 764 - 5807

**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:** VIRCHOW, KRAUSE & COMPANY, LLP  
10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

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

**E-mail Address:**

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

**Period covered by most recent audit:** 1/1/03 - 12/31/03

---

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

---

**Name:** JOHN DOYLE

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

4 NORTH MAIN STREET  
P.O. BOX 66  
DEERFIELD, WI 53531

**Telephone:** (608) 764 - 5497

**Fax Number:** (608) 764 - 5807

**E-mail Address:**

---

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

---

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

- MR ARNOLD EVENSEN, PRESIDENT
- MR THOMAS GOTTHART
- MR PAUL HAAG
- MR ROBERT PONATH
- MR JEFF QUAMME
- MR JUSTIN STORLIE
- MS DANA WHITE-QUAM

---

**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)	410,183	389,120	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	111,885	119,786	2
Depreciation Expense (403)	68,797	72,542	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,633	43,507	5
<b>Total Operating Expenses</b>	<b>230,315</b>	<b>235,835</b>	
<b>Net Operating Income</b>	<b>179,868</b>	<b>153,285</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>179,868</b>	<b>153,285</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,255	5,968	10
Miscellaneous Nonoperating Income (421)	404,896	12,022	11
<b>Total Other Income</b>	<b>409,151</b>	<b>17,990</b>	
<b>Total Income</b>	<b>589,019</b>	<b>171,275</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	10,344	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,344</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>578,675</b>	<b>171,275</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	22,517	24,558	14
Amortization of Debt Discount and Expense (428)	4,014	4,043	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>26,531</b>	<b>28,601</b>	
<b>Net Income</b>	<b>552,144</b>	<b>142,674</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,099,247	1,956,573	20
Balance Transferred from Income (433)	552,144	142,674	21
Miscellaneous Credits to Surplus (434)	376,653	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	50,694	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,977,350</b>	<b>2,099,247</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	410,183		410,183	1
<b>Total (Acct. 400):</b>	<b>410,183</b>	<b>0</b>	<b>410,183</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	111,885		111,885	2
<b>Total (Acct. 401-402):</b>	<b>111,885</b>	<b>0</b>	<b>111,885</b>	
<b>Depreciation Expense (403):</b>				
Derived	68,797		68,797	3
<b>Total (Acct. 403):</b>	<b>68,797</b>	<b>0</b>	<b>68,797</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	49,633		49,633	5
<b>Total (Acct. 408):</b>	<b>49,633</b>	<b>0</b>	<b>49,633</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>179,868</b>	<b>0</b>	<b>179,868</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	4,255	0	4,255 11
<b>Total (Acct. 419):</b>	<b>4,255</b>	<b>0</b>	<b>4,255</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	392,177	392,177 12
INCREASE IN NET PRESENT VALUE OF LONG-TERM RE	12,719	0	12,719 13
<b>Total (Acct. 421):</b>	<b>12,719</b>	<b>392,177</b>	<b>404,896</b>
<b>TOTAL OTHER INCOME:</b>	<b>16,974</b>	<b>392,177</b>	<b>409,151</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	██████████	10,344	10,344 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>10,344</b>	<b>10,344</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>10,344</b>	<b>10,344</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	22,517	██████████	22,517 17
<b>Total (Acct. 427):</b>	<b>22,517</b>	<b>0</b>	<b>22,517</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND LOSS ON ADV	4,014	██████████	4,014 18
<b>Total (Acct. 428):</b>	<b>4,014</b>	<b>0</b>	<b>4,014</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>26,531</b>	<b>0</b>	<b>26,531</b>
<b>NET INCOME:</b>	<b>170,311</b>	<b>381,833</b>	<b>552,144</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,099,247	0	2,099,247 23
<b>Total (Acct. 216):</b>	<b>2,099,247</b>	<b>0</b>	<b>2,099,247</b>
<b>Balance Transferred from Income (433):</b>			
Derived	170,311	381,833	552,144 24
<b>Total (Acct. 433):</b>	<b>170,311</b>	<b>381,833</b>	<b>552,144</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ELIMINATION OF CIAC PER PSC ORDER	0	376,653	376,653 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>376,653</b>	<b>376,653</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>			
AMOUNT OF FIRE PROTECTION FORGIVEN	50,694	0	50,694 28
<b>Total (Acct. 439)--Debit:</b>	<b>50,694</b>	<b>0</b>	<b>50,694</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,218,864</b>	<b>758,486</b>	<b>2,977,350</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 &amp; 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

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	410,183	0	0	0	410,183	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>410,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>410,183</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	46,858		46,858	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,263		2,263	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>49,121</b>	<b>0</b>	<b>49,121</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,630,573	3,150,348	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	488,197	372,415	2
<b>Net Utility Plant</b>	<b>3,142,376</b>	<b>2,777,933</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	131,995	219,276	6
Special Funds (125)	165,487	137,565	7
<b>Total Other Property and Investments</b>	<b>297,482</b>	<b>356,841</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	288,440	246,462	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,086	81,534	11
Other Accounts Receivable (143)	453	65	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,535	11,721	14
Materials and Supplies (150)	10,284	7,209	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>350,798</b>	<b>346,991</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	19,116	23,160	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>19,116</b>	<b>23,160</b>	
<b>Total Assets and Other Debits</b>	<b>3,809,772</b>	<b>3,504,925</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)	298,511	298,511	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,977,350	2,099,247	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,275,861</b>	<b>2,397,758</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	460,819	509,183	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	4,134	8,037	<b>26</b>
<b>Total Long-Term Debt</b>	<b>464,953</b>	<b>517,220</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	10,441	105,494	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	47,302	45,765	<b>31</b>
Interest Accrued (237)	5,025	5,657	<b>32</b>
Other Current and Accrued Liabilities (238)	6,190	5,588	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>68,958</b>	<b>162,504</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)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</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	427,443	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,809,772</b>	<b>3,504,925</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	3,150,348	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,814,279	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	816,294	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,630,573</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)	430,389	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	57,808	0	0	0	13
<b>Total Accumulated Provision</b>	<b>488,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,142,376</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>	372,415				<b>372,415</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	68,797				<b>68,797</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,741				<b>3,741</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>72,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,538</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	14,564				<b>14,564</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>14,564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,564</b>	19
<b>Balance end of year (110.1)</b>	<b>430,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>430,389</b>	20
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						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)	10,344				10,344	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	50,790				50,790	10
<b>Total credits</b>	<b>61,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,134</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	3,326				3,326	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>3,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,326</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>57,808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,808</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					19
If yes, what is the rate?						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>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,284	7,209
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>10,284</u>	<u>7,209</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 W & S REVENUE REFUNDING BONDS	4,014	428	19,116	1
<b>Total</b>			<u><u>19,116</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	298,511	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>298,511</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)	
1993 W & S MRBS	03/01/1993	04/01/2003	6.00%	0	<b>1</b>
1998 G.O. BONDS	04/01/1998	03/01/2018	4.75%	58,219	<b>2</b>
2001 W & S REVENUE REFUNDING BONDS	06/15/2001	04/01/2012	4.40%	402,600	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>460,819</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE PAYABLE	03/01/2002	03/01/2004	6.00%	4,134	1
<b>Total for Account 224</b>				<b>4,134</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	45,765	1
<b>Accruals:</b>		
Charged water department expense	49,633	2
Charged electric department expense		3
Charged sewer department expense	985	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>50,618</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	44,760	6
Social Security taxes	3,882	7
PSC Remainder Assessment	439	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>49,081</u>	
<b>Balance end of year</b>	<u><u>47,302</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>					
1993 W & S REV BOND	514	514	1,028	0	1
1998 G.O. BONDS	577	3,374	3,459	492	2
2001 W & S REV REFUNDING BONDS	4,566	18,165	18,198	4,533	3
<b>Subtotal</b>	<b>5,657</b>	<b>22,053</b>	<b>22,685</b>	<b>5,025</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE PAYABLE	0	464	464	0	5
<b>Subtotal</b>	<b>0</b>	<b>464</b>	<b>464</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,657</b>	<b>22,517</b>	<b>23,149</b>	<b>5,025</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>		
RECEIVABLE FROM STA-RITE	131,995	2
<b>Total (Acct. 124):</b>	<b>131,995</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	105,626	3
RESERVE ACCOUNT	59,861	4
<b>Total (Acct. 125):</b>	<b>165,487</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	49,086	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>49,086</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work	453	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>453</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON THE TAX ROLL	2,535	13
<b>Total (Acct. 145):</b>	<b>2,535</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,768,592	0	0	0	2,768,592	1
Materials and Supplies	8,746	0	0	0	8,746	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	401,402	0	0	0	401,402	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>2,375,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,375,936</b>	
Net Operating Income	179,868	0	0	0	179,868	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>7.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.57%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

---

6. Formal proceedings with the Public Service Commission.

---

7. Any additional matters.

---

## FINANCIAL SECTION FOOTNOTES

---

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

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Deerfield Water Utility  
Deerfield, Wisconsin

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

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 5, 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	427,443	0	0	0	0	<b>427,443</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	427,443					<b>427,443</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)	400,872	381,508	1
<b>Total Sales of Water</b>	<b>400,872</b>	<b>381,508</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,152	4,143	2
Miscellaneous Service Revenues (471)	935	1,035	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,224	2,434	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>9,311</b>	<b>7,612</b>	
<b>Total Operating Revenues</b>	<b>410,183</b>	<b>389,120</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	97	8
Pumping Expenses (620-625)	20,260	31,757	9
Water Treatment Expenses (630-635)	2,990	2,768	10
Transmission and Distribution Expenses (640-655)	29,683	30,547	11
Customer Accounts Expenses (901-904)	23,619	22,783	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	35,333	31,834	14
<b>Total Operation and Maintenance Expenses</b>	<b>111,885</b>	<b>119,786</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	68,797	72,542	15
Amortization Expense (404-407)		0	16
Taxes (408)	49,633	43,507	17
<b>Total Other Operating Expenses</b>	<b>118,430</b>	<b>116,049</b>	
<b>Total Operating Expenses</b>	<b>230,315</b>	<b>235,835</b>	
<b>NET OPERATING INCOME</b>	<b>179,868</b>	<b>153,285</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	10	791	4,392	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>791</b>	<b>4,392</b>	
Metered Sales to General Customers (461)				
Residential	636	36,028	175,457	4
Commercial	63	6,128	25,010	5
Industrial	11	7,005	17,747	6
<b>Total Metered Sales to General Customers (461)</b>	<b>710</b>	<b>49,161</b>	<b>218,214</b>	
Private Fire Protection Service (462)	7		9,456	7
Public Fire Protection Service (463)	1		152,694	8
Other Sales to Public Authorities (464)	16	5,297	16,116	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>744</b>	<b>55,249</b>	<b>400,872</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)	152,694	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>152,694</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,152	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,152</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	935	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>935</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,398	10
<b>Other (specify):</b> MISCELLANEOUS	826	11
<b>Total Other Water Revenues (474)</b>	<b>3,224</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		97	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>97</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	8,322	10,065	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	9,289	8,696	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	2,649	12,996	9
<b>Total Pumping Expenses</b>	<b>20,260</b>	<b>31,757</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	1,978	1,612	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	1,012	1,156	13
<b>Total Water Treatment Expenses</b>	<b>2,990</b>	<b>2,768</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	4,887	2,972	14
Operation Supplies and Expenses (641)	8,359	10,871	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,446	3,091	16
Maintenance of Mains (651)	6,131	3,817	17
Maintenance of Services (652)	3,794	3,698	18
Maintenance of Meters (653)	1,538	2,904	19
Maintenance of Hydrants (654)	2,528	2,957	20
Maintenance of Other Plant (655)		237	21
<b>Total Transmission and Distribution Expenses</b>	<b>29,683</b>	<b>30,547</b>	

### WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,834	3,453	<b>22</b>
Accounting and Collecting Labor (902)	18,474	18,358	<b>23</b>
Supplies and Expenses (903)	1,311	972	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>23,619</b>	<b>22,783</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	5,014	3,619	<b>27</b>
Office Supplies and Expenses (921)		0	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	6,797	7,886	<b>30</b>
Property Insurance (924)		0	<b>31</b>
Injuries and Damages (925)	3,829	3,303	<b>32</b>
Employee Pensions and Benefits (926)	15,332	13,557	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	2,498	2,030	<b>35</b>
Transportation Expenses (933)	1,863	1,439	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>35,333</b>	<b>31,834</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>111,885</b>	<b>119,786</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		46,295	39,897	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		985	642	2
<b>Net property tax equivalent</b>		<b>45,310</b>	<b>39,255</b>	
Social Security		3,884	3,804	3
PSC Remainder Assessment		439	448	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>49,633</b>	<b>43,507</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.195500				3
County tax rate	mills		2.791500				4
Local tax rate	mills		5.534400				5
School tax rate	mills		12.278000				6
Voc. school tax rate	mills		1.332100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.131500</b>				<b>10</b>
Less: state credit	mills		1.465400				11
<b>Net tax rate</b>	mills		<b>20.666100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.534400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.610100</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.144500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.131500</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.865034</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.666100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.876879</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,150,348</b>	3,150,348				22
Materials & Supplies	\$	<b>7,209</b>	7,209				23
<b>Subtotal</b>	\$	<b>3,157,557</b>	<b>3,157,557</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>639,682</b>	639,682				25
<b>Taxable Assets</b>	\$	<b>2,517,875</b>	<b>2,517,875</b>				<b>26</b>
Assessment Ratio	dec.		1.028500				27
<b>Assessed Value</b>	\$	<b>2,589,634</b>	<b>2,589,634</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.876879</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>46,295</b>	<b>46,295</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	39,897					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>46,295</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,614		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)	132,839		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>146,453</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	56,659		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	154,233		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,196		20
<b>Total Pumping Plant</b>	<b>223,088</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)	6,296		23
<b>Total Water Treatment Plant</b>	<b>6,296</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)			13,614	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)			132,839	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>146,453</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			56,659	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			154,233	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,196	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>223,088</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,296	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,296</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,500		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	572,107		26
Transmission and Distribution Mains (343)	1,457,944	57,384	27
Fire Mains (344)	0		28
Services (345)	281,572	14,913	29
Meters (346)	100,068	25,600	30
Hydrants (348)	133,327	7,341	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,547,518</b>	<b>105,238</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	137,254		34
Office Furniture and Equipment (391)	10,973	700	35
Computer Equipment (391.1)	34,095		36
Transportation Equipment (392)	21,090		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,021		39
Laboratory Equipment (395)	644		40
Power Operated Equipment (396)	11,868		41
Communication Equipment (397)	183		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,865		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>226,993</b>	<b>700</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,150,348</b>	<b>105,938</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,150,348</b>	<b>105,938</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)			2,500 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			572,107 26
Transmission and Distribution Mains (343)	8,837	(332,750)	1,173,741 27
Fire Mains (344)			0 28
Services (345)	2,297	(64,263)	229,925 29
Meters (346)	3,430		122,238 30
Hydrants (348)		(30,430)	110,238 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,564</b>	<b>(427,443)</b>	<b>2,210,749</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			137,254 34
Office Furniture and Equipment (391)			11,673 35
Computer Equipment (391.1)			34,095 36
Transportation Equipment (392)			21,090 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,021 39
Laboratory Equipment (395)			644 40
Power Operated Equipment (396)			11,868 41
Communication Equipment (397)			183 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,865 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>227,693</b>
<b>Total utility plant in service directly assignable</b>	<b>14,564</b>	<b>(427,443)</b>	<b>2,814,279</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,564</b>	<b>(427,443)</b>	<b>2,814,279</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		248,853	27
Fire Mains (344)			28
Services (345)		90,603	29
Meters (346)			30
Hydrants (348)		52,721	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>392,177</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>392,177</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>392,177</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)	2,640	332,750	578,963 27
Fire Mains (344)			0 28
Services (345)	686	64,263	154,180 29
Meters (346)			0 30
Hydrants (348)		30,430	83,151 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,326</b>	<b>427,443</b>	<b>816,294</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>3,326</b>	<b>427,443</b>	<b>816,294</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,326</b>	<b>427,443</b>	<b>816,294</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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,037	5,037	1
February			4,661	4,661	2
March			5,282	5,282	3
April			4,934	4,934	4
May			5,384	5,384	5
June			5,577	5,577	6
July			5,882	5,882	7
August			6,297	6,297	8
September			5,446	5,446	9
October			4,976	4,976	10
November			4,471	4,471	11
December			4,534	4,534	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>62,481</b>	<b>62,481</b>	
Less: Water sold				55,249	13
Volume pumped but not sold				7,232	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				454	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				454	19
Volume pumped but unaccounted for				6,778	20
Percent of water lost				11%	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.)				317	23
Date of maximum: 7/22/2003					24
Cause of maximum:					25
This was due to hot weather and lawn sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				84	26
Date of minimum: 11/29/2003					27
Total KWH used for pumping for the year				120,540	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>	
7 WEST DEERFIELD STREET	WELL 1	526	8	576,000	Yes	<b>1</b>
401 WASHBURN ROAD	WELL 3	865	12	504,000	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	1	3	BOOSTER PUMP 2	1
Location	WEST DEERFIELD STREET	401 WASHBURN ROAD	5 BRICTSON STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CTW	GOULDS	USED MCO	5
Year Installed	1981	1996	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	500	8
Pump Motor or Standby Engine Mfr	GE	FORD	GE	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	30	83	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		<b>3</b>
Year constructed	2000	1977		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	45	1		<b>6</b>
Total capacity in gallons (actual)	660,000	5,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)		NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?		N		<b>13</b>
Is water fluoridated (yes, no)?		Y		<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,311	0	0	0	4,311	1
M	D	6.000	26,036	157	0	0	26,193	2
M	D	8.000	21,724	9,129	1,330	0	29,523	3
P	D	8.000	150	0	0	0	150	4
M	D	10.000	4,805	0	0	0	4,805	5
P	D	10.000	1,868	0	0	0	1,868	6
M	D	12.000	4,539	0	0	0	4,539	7
<b>Total Within Municipality</b>			<b>63,433</b>	<b>9,286</b>	<b>1,330</b>	<b>0</b>	<b>71,389</b>	
M	D	12.000	2,489	0	0	0	2,489	8
<b>Total Outside of Municipality</b>			<b>2,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,489</b>	
<b>Total Utility</b>			<b>65,922</b>	<b>9,286</b>	<b>1,330</b>	<b>0</b>	<b>73,878</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)	
L	0.750	47	0	0	0	47		1
M	0.750	300	0	0	0	300		2
M	1.000	242	129	20	0	351		3
L	1.000	3	0	0	0	3		4
M	1.500	12	0	0	0	12		5
M	2.000	11	0	0	0	11		6
L	8.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
M	10.000	1	0	0	0	1		9
L	10.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>619</b>	<b>129</b>	<b>20</b>	<b>0</b>	<b>728</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	762	86	49	0	<b>799</b>	0	<b>1</b>
1.000	19	1	0	0	<b>20</b>	0	<b>2</b>
1.500	11	0	0	0	<b>11</b>	0	<b>3</b>
2.000	11	0	0	0	<b>11</b>	0	<b>4</b>
3.000	1	0	0	0	<b>1</b>	0	<b>5</b>
4.000	3	1	0	0	<b>4</b>	0	<b>6</b>
<b>Total:</b>	<b>807</b>	<b>88</b>	<b>49</b>	<b>0</b>	<b>846</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	691	45	3	7	1	52	<b>799</b>	<b>1</b>
1.000	0	12	3	2	0	3	<b>20</b>	<b>2</b>
1.500	0	5	1	2	0	3	<b>11</b>	<b>3</b>
2.000	0	1	3	3	0	4	<b>11</b>	<b>4</b>
3.000	0	0	0	1	0	0	<b>1</b>	<b>5</b>
4.000	0	0	1	1	0	2	<b>4</b>	<b>6</b>
<b>Total:</b>	<b>691</b>	<b>63</b>	<b>11</b>	<b>16</b>	<b>1</b>	<b>64</b>	<b>846</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	3				3	1
Within Municipality	123	23		3	149	2
<b>Total Fire Hydrants</b>	<b>126</b>	<b>23</b>	<b>0</b>	<b>3</b>	<b>152</b>	
<b>Flushing Hydrants</b>						
	17				17	3
<b>Total Flushing Hydrants</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</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:	160
Number of distribution system valves end of year:	410
Number of distribution valves operated during year:	70

---

## 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 25%, but not less \$5,000, please explain.

Account 625, Maintenance of Pumping Equipment decrease as a pump was disassembled, cleaned and reassembled 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.

All current year adjustments relate to the segregation of contributed assets per the PSC order.

---

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

If Adjustments for any account are nonzero, please explain.

All current year adjustments relate to the segregation of contributed assets per the PSC order.

---

### 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.

Mains added during the year were financed by developers. Replacements were financed by the utility.

---

### Water Services (Page W-18)

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

Additions were financed by developers. Replacements were financed by the utility.

---

### Meters (Page W-19)

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

The utility does not test meters but participates in an exchange program with its vendor.

---

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

Explain all reported Adjustments.

The adjustment to the number of hydrants is to reconcile the count with the updated system map.

---