



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

E-mail Address: bstebnitz@charter.net

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: WILBUR SCOTT

Title: PRESIDENT

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

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

Telephone: (608) 240 - 2469

Fax Number: (262) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

Date of most recent audit report: 1/22/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

E-mail Address: bstebnitz@charter.net

Name: JIM PIESTER

Title: UTILITY MANAGER

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 3545

Fax Number: (262) 728 - 4566

E-mail Address: piesterj@charter.net

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- STEVE BUHLER, MEMBER AT LARGE
 - WAYNE HILBELINK, COMMISSION VICE PRESIDENT
 - MELVIN NIEUWENHUIS, MAYOR
 - RYAN SCHROEDER, COUNCIL REPRESENTATIVE
 - WILBUR SCOTT, COMMISSION PRESIDENT
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,378,849	1,358,254	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	702,744	539,436	2
Depreciation Expense (403)	192,816	232,784	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	251,870	247,409	5
Total Operating Expenses	1,147,430	1,019,629	
Net Operating Income	231,419	338,625	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	231,419	338,625	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	130	95	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	130,447	243,920	10
Miscellaneous Nonoperating Income (421)	222,056	0	11
Total Other Income	352,633	244,015	
Total Income	584,052	582,640	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	43,044	0	13
Total Miscellaneous Income Deductions	43,044	0	
Income Before Interest Charges	541,008	582,640	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	193,381	233,536	14
Amortization of Debt Discount and Expense (428)	39,054	33,444	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	11,429	14,119	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	243,864	281,099	
Net Income	297,144	301,541	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,166,077	3,864,536	20
Balance Transferred from Income (433)	297,144	301,541	21
Miscellaneous Credits to Surplus (434)	3,041,902	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,505,123	4,166,077	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,378,849		1,378,849	1
Total (Acct. 400):	1,378,849	0	1,378,849	
Operation and Maintenance Expense (401-402):				
Derived	702,744		702,744	2
Total (Acct. 401-402):	702,744	0	702,744	
Depreciation Expense (403):				
Derived	192,816		192,816	3
Total (Acct. 403):	192,816	0	192,816	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	251,870		251,870	5
Total (Acct. 408):	251,870	0	251,870	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	231,419	0	231,419	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	130		130	8
Total (Acct. 415-416):	130	0	130	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	84,136	0	84,136	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INCOME ON TIF ADVANCE	46,311	0	46,311 12
Total (Acct. 419):	130,447	0	130,447
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	222,056	222,056 13
NONE	0	0	0 14
Total (Acct. 421):	0	222,056	222,056
TOTAL OTHER INCOME:	130,577	222,056	352,633
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	43,044	43,044 16
NONE	0	0	0 17
Total (Acct. 426):	0	43,044	43,044
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	43,044	43,044
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	193,381	██████████	193,381 18
Total (Acct. 427):	193,381	0	193,381
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AND LOSS ON ADVANCED REFUNDING	39,054	██████████	39,054 19
Total (Acct. 428):	39,054	0	39,054
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	11,429	██████████	11,429 21
Total (Acct. 430):	11,429	0	11,429
Other Interest Expense (431):			
Derived	0	██████████	0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	243,864	0	243,864
NET INCOME:	118,132	179,012	297,144
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,166,077	0	4,166,077 24
Total (Acct. 216):	4,166,077	0	4,166,077
Balance Transferred from Income (433):			
Derived	118,132	179,012	297,144 25
Total (Acct. 433):	118,132	179,012	297,144
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CONTRIBUTED PLANT	0	3,041,902	3,041,902 26
Total (Acct. 434):	0	3,041,902	3,041,902
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,284,209	3,220,914	7,505,123

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	130				130	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	130	0	0	0	130	

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	1,378,849	0	0	0	1,378,849	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	47				47	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,378,802	0	0	0	1,378,802	

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	263,598		263,598	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	10,708		10,708	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	37		37	19
Total Payroll	274,343	0	274,343	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,270,127	13,120,315	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,047,309	2,349,618	2
Net Utility Plant	10,222,818	10,770,697	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	720,301	736,807	7
Total Other Property and Investments	720,301	736,807	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	281,129	644,379	8
Temporary Cash Investments (132)	3,541,085	3,679,401	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,207	23,504	11
Other Accounts Receivable (143)	2,126	3,141	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	129,975	927,168	14
Materials and Supplies (150)	15,958	15,179	15
Prepayments (165)	6,120	4,617	16
Other Current and Accrued Assets (170)	3,684	14,065	17
Total Current and Accrued Assets	4,002,284	5,311,454	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	170,171	209,222	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,674	0	20
Total Deferred Debits	175,845	209,222	
Total Assets and Other Debits	15,121,248	17,028,180	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,027,518	4,014,014	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,505,123	4,166,077	23
Total Proprietary Capital	11,532,641	8,180,091	
LONG-TERM DEBT			
Bonds (221)	3,215,000	4,575,000	24
Advances from Municipality (223)	74,900	307,600	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,289,900	4,882,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,624	14,609	28
Payables to Municipality (233)	0	10,326	29
Customer Deposits (235)			30
Taxes Accrued (236)	230,438	227,746	31
Interest Accrued (237)	14,135	44,982	32
Other Current and Accrued Liabilities (238)	37,510	33,923	33
Total Current and Accrued Liabilities	298,707	331,586	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	117,278	35
Other Deferred Credits (253)	0	2,315	36
Total Deferred Credits	0	119,593	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	3,514,310	41
Total Liabilities and Other Credits	15,121,248	17,028,180	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,120,315	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,656,230	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,613,897	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
Total Utility Plant	13,270,127	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,531,857	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	515,452	0	0	0	13
Total Accumulated Provision	3,047,309	0	0	0	
Net Utility Plant	10,222,818	0	0	0	

**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)	
Balance first of year (110.1)	2,349,618				2,349,618	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	192,816				192,816	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,416				4,416	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	19,200				19,200	9
Salvage	579				579	10
Other credits (specify):						11
					0	12
Total credits	217,011	0	0	0	217,011	13
Debits during year						14
Book cost of plant retired	33,272				33,272	15
Cost of removal	1,500				1,500	16
Other debits (specify):						17
CPR Adjustments	0				0	18
Total debits	34,772	0	0	0	34,772	19
Balance end of year (110.1)	2,531,857	0	0	0	2,531,857	20
Composite Depreciation Rate?	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)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	43,044				43,044	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	472,408				472,408	10
Total credits	515,452	0	0	0	515,452	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	515,452	0	0	0	515,452	18
Composite Depreciation Rate?	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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,958	15,179
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,958	15,179

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 GO DEBT	521	428	0	1
1996 MRB	5,275	428	24,636	2
1998 LOSS ON ADVANCE REFUNDING	20,796	428	91,622	3
1998 MRB	2,105	428	53,913	4
2000 BANS	10,357	428	0	5
Total			170,171	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,014,014	1
Changes during year (explain):		
SERVICES	13,504	2
Balance end of year	<u><u>4,027,518</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)	
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	1,485,000	1
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	1,730,000	2
2000 WATER BANS	07/01/2000	07/01/2005	5.10%	0	3
Total Bonds (Account 221):				3,215,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GO NOTES	02/01/1999	02/01/2009	4.15%	74,900	1
1994 GO BOND	01/11/1994	11/01/2003	5.00%	0	2
Total for Account 223				74,900	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	227,746	1
Accruals:		
Charged water department expense	251,870	2
Charged electric department expense		3
Charged sewer department expense	1,911	4
Other (explain):		
NONE		5
Total Accruals and other credits	253,781	
Taxes paid during year:		
County, state and local taxes	227,746	6
Social Security taxes	21,719	7
PSC Remainder Assessment	1,624	8
Other (explain):		
NONE		9
Total payments and other debits	251,089	
Balance end of year	230,438	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 MORTGAGE REVENUE BONDS	7,117	84,737	85,393	6,461	1
1998 MORTGAGE REVENUE BONDS	6,745	80,594	80,940	6,399	2
2000 BOND ANTICIPATION NOTES	28,050	28,050	56,100	0	3
Subtotal	41,912	193,381	222,433	12,860	
Advances from Municipality (223)					
NONE	0			0	4
1994 GO DEBT	1,669	8,343	10,012	0	5
1999 GO NOTES	1,401	3,086	3,212	1,275	6
Subtotal	3,070	11,429	13,224	1,275	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	44,982	204,810	235,657	14,135	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
IMPACT FEE INVESTMENT	172,056	3
REDEMPTION ACCOUNT	20,774	4
RESERVE ACCOUNT	512,064	5
DEPRECIATION ACCOUNT	15,407	6
Total (Acct. 125):	720,301	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,207	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	22,207	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER	2,126	14
Total (Acct. 143):	2,126	
Receivables from Municipality (145):		
TAX ROLL	14,631	15
ADDITIONAL PUBLIC PRIVATE PROTECTION	637	16
RECEIVABLE FROM TIF	114,707	17
Total (Acct. 145):	129,975	
Prepayments (165):		
PREPAID INSURANCE	6,120	18
Total (Acct. 165):	6,120	

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)	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	5,674	20
Total (Acct. 183):	5,674	
Payables to Municipality (233):		
NONE	0	21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,630,718	0	0	0	9,630,718	1
Materials and Supplies	15,568	0	0	0	15,568	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,440,737	0	0	0	2,440,737	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	7,205,549	0	0	0	7,205,549	
Net Operating Income	231,419	0	0	0	231,419	7
Net Operating Income as a percent of						
Average Net Rate Base	3.21%	N/A	N/A	N/A	3.21%	

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.

The utility prepaid the 2000 BANS and 1994 general obligation debt from cash on hand.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Delavan Water Utility
Delavan, Wisconsin

We have compiled, the accompanying Annual Report to the Public Service Commission of Delavan Water Utility, an enterprise fund of the City of Delavan as of December 31, 2003 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is 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
January 22, 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	3,514,310	0	0	0	0	3,514,310	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	3,514,310					3,514,310	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,309,014	1,291,885	1
Total Sales of Water	1,309,014	1,291,885	
Other Operating Revenues			
Forfeited Discounts (470)	4,962	3,598	2
Miscellaneous Service Revenues (471)	242	169	3
Rents from Water Property (472)	57,481	55,372	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,150	7,230	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	69,835	66,369	
Total Operating Revenues	1,378,849	1,358,254	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	41,159	50,052	8
Pumping Expenses (620-625)	108,075	77,100	9
Water Treatment Expenses (630-635)	39,271	39,480	10
Transmission and Distribution Expenses (640-655)	277,540	171,092	11
Customer Accounts Expenses (901-904)	34,757	34,160	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	201,942	167,552	14
Total Operation and Maintenance Expenses	702,744	539,436	
Other Operating Expenses			
Depreciation Expense (403)	192,816	232,784	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	251,870	247,409	17
Total Other Operating Expenses	444,686	480,193	
Total Operating Expenses	1,147,430	1,019,629	
NET OPERATING INCOME	231,419	338,625	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,214	122,945	523,939	4
Commercial	376	86,521	271,229	5
Industrial	25	45,981	81,601	6
Total Metered Sales to General Customers (461)	2,615	255,447	876,769	
Private Fire Protection Service (462)	50		37,494	7
Public Fire Protection Service (463)	1		310,137	8
Other Sales to Public Authorities (464)	25	45,968	84,614	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,691	301,415	1,309,014	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	310,137	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	310,137	
Forfeited Discounts (470):		
Customer late payment charges	4,962	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,962	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	242	7
Total Miscellaneous Service Revenues (471)	242	
Rents from Water Property (472):		
SHARED COMPUTER REVENUE	2,253	8
SHARED FACILITY TOWER RENTAL	55,228	9
Total Rents from Water Property (472)	57,481	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,420	11
Other (specify):		
MISCELLANEOUS	730	12
Total Other Water Revenues (474)	7,150	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	16,019	14,959	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	6,826	9,095	3
Maintenance of Water Source Plant (605)	18,314	25,998	4
Total Source of Supply Expenses	41,159	50,052	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	80,291	68,275	7
Operation Supplies and Expenses (623)	393	88	8
Maintenance of Pumping Plant (625)	27,391	8,737	9
Total Pumping Expenses	108,075	77,100	
WATER TREATMENT EXPENSES			
Operation Labor (630)	19,955	18,887	10
Chemicals (631)	9,108	7,461	11
Operation Supplies and Expenses (632)	2,338	1,603	12
Maintenance of Water Treatment Plant (635)	7,870	11,529	13
Total Water Treatment Expenses	39,271	39,480	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	78,390	79,392	14
Operation Supplies and Expenses (641)	2,529	2,834	15
Maintenance of Distribution Reservoirs and Standpipes (650)	100,820	830	16
Maintenance of Mains (651)	31,274	25,210	17
Maintenance of Services (652)	18,560	19,972	18
Maintenance of Meters (653)	13,552	15,247	19
Maintenance of Hydrants (654)	5,145	8,221	20
Maintenance of Other Plant (655)	27,270	19,386	21
Total Transmission and Distribution Expenses	277,540	171,092	

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)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,574	3,865	22
Accounting and Collecting Labor (902)	28,403	27,401	23
Supplies and Expenses (903)	2,780	2,421	24
Uncollectible Accounts (904)		473	25
Total Customer Accounts Expenses	34,757	34,160	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	39,238	39,929	27
Office Supplies and Expenses (921)	25,946	22,142	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	25,477	22,181	30
Property Insurance (924)	9,854	6,320	31
Injuries and Damages (925)	7,905	3,308	32
Employee Pensions and Benefits (926)	74,367	63,100	33
Regulatory Commission Expenses (928)	0	87	34
Miscellaneous General Expenses (930)	2,595	2,470	35
Transportation Expenses (933)	6,489	1,347	36
Maintenance of General Plant (935)	10,071	6,668	37
Total Administrative and General Expenses	201,942	167,552	
Total Operation and Maintenance Expenses	702,744	539,436	

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		230,438	227,746	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,911	2,664	2
Net property tax equivalent		228,527	225,082	
Social Security		21,719	21,133	3
PSC Remainder Assessment		1,624	1,194	4
Other (specify): NONE			0	5
Total tax expense		251,870	247,409	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223591				3
County tax rate	mills		5.395158				4
Local tax rate	mills		10.638611				5
School tax rate	mills		8.173757				6
Voc. school tax rate	mills		1.657886				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.089003				10
Less: state credit	mills		1.090676				11
Net tax rate	mills		24.998327				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.638611				14
Combined School Tax Rate	mills		9.831643				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.470254				17
Total Tax Rate	mills		26.089003				18
Ratio of Local and School Tax to Total	dec.		0.784632				19
Total tax net of state credit	mills		24.998327				20
Net Local and School Tax Rate	mills		19.614475				21
Utility Plant, Jan. 1	\$	13,120,315	13,120,315				22
Materials & Supplies	\$	15,179	15,179				23
Subtotal	\$	13,135,494	13,135,494				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,135,494	13,135,494				26
Assessment Ratio	dec.		0.894400				27
Assessed Value	\$	11,748,386	11,748,386				28
Net Local & School Rate	mills		19.614475				29
Tax Equiv. Computed for Current Year	\$	230,438	230,438				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	230,438					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,295		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)	396,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	403,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	367,579		17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	663,124	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,385,534		23
Total Water Treatment Plant	1,989,893	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,295	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)		(2,057)	394,239	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(2,057)	401,534	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(849)	162,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(1,908)	365,671	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(670)	128,473	20
Total Pumping Plant	0	(3,427)	659,697	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(3,137)	601,222	22
Water Treatment Equipment (332)		(274,191)	1,111,343	23
Total Water Treatment Plant	0	(277,328)	1,712,565	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	71,250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,899,125		26
Transmission and Distribution Mains (343)	5,353,697	41,346	27
Fire Mains (344)	0		28
Services (345)	1,401,739	67,849	29
Meters (346)	218,923	11,663	30
Hydrants (348)	790,265	7,961	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	9,735,934	128,819	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	139,930		34
Office Furniture and Equipment (391)	2,022		35
Computer Equipment (391.1)	30,994	335	36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,824		39
Laboratory Equipment (395)	2,180		40
Power Operated Equipment (396)	47,656		41
Communication Equipment (397)	2,020		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	326,975	335	
Total utility plant in service directly assignable	13,119,517	129,154	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,119,517	129,154	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			71,250 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(83,997)	1,815,128 26
Transmission and Distribution Mains (343)	4,764	(2,397,960)	2,992,319 27
Fire Mains (344)			0 28
Services (345)	10,117	(474,731)	984,740 29
Meters (346)	11,899	(18,253)	200,434 30
Hydrants (348)	1,614	(301,416)	495,196 31
Other Transmission and Distribution Plant (349)			935 32
Total Transmission and Distribution Plant	28,394	(3,276,357)	6,560,002
GENERAL PLANT			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			139,930 34
Office Furniture and Equipment (391)			2,022 35
Computer Equipment (391.1)	4,878		26,451 36
Transportation Equipment (392)			78,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			22,824 39
Laboratory Equipment (395)			2,180 40
Power Operated Equipment (396)			47,656 41
Communication Equipment (397)			2,020 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,878	0	322,432
Total utility plant in service directly assignable	33,272	(3,559,169)	9,656,230
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,272	(3,559,169)	9,656,230

**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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
PUMPING PLANT			
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
Total Pumping Plant	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		2,057	2,057 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	2,057	2,057
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		849	849 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		1,908	1,908 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)		670	670 20
Total Pumping Plant	0	3,427	3,427
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		3,137	3,137 22
Water Treatment Equipment (332)		274,191	274,191 23
Total Water Treatment Plant	0	277,328	277,328

**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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)		0	26
Transmission and Distribution Mains (343)		37,197	27
Fire Mains (344)			28
Services (345)		16,303	29
Meters (346)			30
Hydrants (348)		5,000	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	58,500	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	0	58,500	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	58,500	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		83,997	83,997 26
Transmission and Distribution Mains (343)		2,397,960	2,435,157 27
Fire Mains (344)			0 28
Services (345)		470,959	487,262 29
Meters (346)		18,253	18,253 30
Hydrants (348)		301,416	306,416 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	3,272,585	3,331,085
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	3,555,397	3,613,897
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	3,555,397	3,613,897

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			25,834	25,834	1
February			25,694	25,694	2
March			28,623	28,623	3
April			31,372	31,372	4
May			29,841	29,841	5
June			33,954	33,954	6
July			31,316	31,316	7
August			37,379	37,379	8
September			36,018	36,018	9
October			30,526	30,526	10
November			26,954	26,954	11
December			29,178	29,178	12
Total annual pumpage	0	0	366,689	366,689	
Less: Water sold				301,415	13
Volume pumped but not sold				65,274	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				4,832	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,832	19
Volume pumped but unaccounted for				60,442	20
Percent of water lost				16%	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.)				1,967	23
Date of maximum: 11/10/2003					24
Cause of maximum:					25
14 hydrants opened by vandals in p.m.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				572	26
Date of minimum: 11/1/2003					27
Total KWH used for pumping for the year				690,640	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1049 EDWARDS STREET	3	128	12	684,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	4

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	WELL 3	WELL 4	WELL 6	1
Location	1049 EDWARDS	WRIGHT STREET	1111 EDWARDS STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN TURBINE	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	COR / KOHLER STANDBY GENERATOR/ FORD STANDBY GENERATOR/ELECTRIC/KOHLER STANDBY			10
Year Installed	1993	1993	1999	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		14
Location	FRANKLIN STREET	BOOSTER STATION		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	BARON JACKSON	STAYRITE		18
Year Installed	1980	2001		19
Type	VERTICAL TURBINE	OTHER		20
Actual Capacity (gpm)	500	800		21
Pump Motor or Standby Engine Mfr	US MOTORS			23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	20		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	#2 EAST	1 WEST	AUTUMN DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1950	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	150	6
Total capacity in gallons (actual)	250,000	150,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	0.4320	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUSINESS PARK TOWER	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	1996	1990		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	120	1		6
Total capacity in gallons (actual)	1,000,000	400,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	437	0	0	0	437	1
M	D	4.000	26,628	0	46	0	26,582	2
M	D	6.000	51,831	0	415	0	51,416	3
P	D	6.000	376	0	0	0	376	4
M	D	8.000	59,253	0	0	0	59,253	5
P	D	8.000	17,850	535	0	0	18,385	6
M	D	10.000	2,750	0	0	0	2,750	7
P	D	10.000	5	0	0	0	5	8
M	D	12.000	47,559	0	0	0	47,559	9
P	D	12.000	27,495	397	0	0	27,892	10
M	D	16.000	10,956	0	0	0	10,956	11
P	D	16.000	2,873	83	0	0	2,956	12
P	D	18.000	0	0	0	0	0	13
M	D	24.000	0	0	0	0	0	14
Total Within Municipality			248,013	1,015	461	0	248,567	
Total Utility			248,013	1,015	461	0	248,567	

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	0.625	765	0	24	0	741		1
M	0.750	50	0	0	0	50	26	2
L	0.750	487	0	7	0	480		3
L	1.000	170	0	0	0	170		4
M	1.000	624	42	2	0	664		5
L	1.250	1	0	0	0	1		6
L	1.500	49	0	0	0	49		7
M	1.500	56	1	0	0	57	17	8
P	2.000	2	0	0	0	2		9
L	2.000	50	0	0	0	50		10
M	2.000	49	1	0	0	50		11
M	3.000	10	0	0	0	10		12
P	4.000	10	1	0	0	11		13
M	4.000	14	0	0	0	14		14
P	6.000	11	2	0	0	13		15
M	8.000	4	0	0	0	4		16
P	8.000	5	1	0	0	6		17
P	10.000	1	0	0	0	1		18
Total Utility		2,358	48	33	0	2,373	43	

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	550	0	187	0	363	186	1
0.750	2,011	182	15	0	2,178	54	2
1.000	111	0	0	0	111	2	3
1.500	70	5	0	0	75	17	4
2.000	41	1	0	0	42	12	5
3.000	10	0	0	0	10	3	6
4.000	4	0	0	0	4	0	7
Total:	2,797	188	202	0	2,783	274	

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	334	24	0	0	0	5	363	1
0.750	1,875	195	8	7	14	79	2,178	2
1.000	8	70	5	9	3	16	111	3
1.500	0	61	6	4	0	4	75	4
2.000	1	33	3	3	1	1	42	5
3.000	0	3	2	3	2	0	10	6
4.000	0	1	1	0	0	2	4	7
Total:	2,218	387	25	26	20	107	2,783	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	450	2	2		450	2
Total Fire Hydrants	450	2	2	0	450	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	450
Number of distribution system valves end of year:	636
Number of distribution valves operated during year:	34

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Account 605- Well #3 was rehabilitated in 2002.
Account 625- A new roof was completed in 2003.
Account 650- The water tower was painted in 2003.
Account 655- Addition labor charged here based on shift in maintenance projects.
Account 933- Performed non-routine vehical maintenance in 2003 resulting in high costs and less hours available for use.

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

General footnotes

Accounts 325,321,346,343,328,342,332,331,314,345,348- Adjustments due to implementation of 2003 PSC CIAC order.

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

General footnotes

Accounts 342,332,328,331,314,325,321,348,346,343,345- Adjustments due to implmentation of 2003 PSC CIAC order.

Water Mains (Page W-17)

General footnotes

Additions of mains were financed by utility reserves and developers.

Water Services (Page W-18)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Additions of services were financed by utility reserves and developers.
