



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

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Principal Office: 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

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For the Year Ended: DECEMBER 31, 2003

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

**Utility Address:** 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**When was utility organized?** 7/20/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JUDY WETER  
**Title:** ADMINISTRATOR / CLERK-TREASURER

**Office Address:**  
2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255 EXT

**Fax Number:** (262) 642 - 6259 EXT

**E-mail Address:**

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

**Name:** KEVIN KRYSINSKI  
**Title:** PARTNER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:**

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

**Name:** BILL LOESCH  
**Title:** PRESIDENT

**Office Address:**  
2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255

**Fax Number:** (262) 642 - 6259

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** KEVIN KRYSINSKI

**Title:** PARTNER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:**

**Date of most recent audit report:** 2/4/2004

**Period covered by most recent audit:** 01/01/2003-12/31/2003

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

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**Name:** TOM ROSSMILLER

**Title:** DPW SUPERINTENDENT

**Office Address:**

2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255 EXT

**Fax Number:** (262) 642 - 6426 EXT

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MR JOHN ALEXANDER
- MR JIM HOLM
- MR BILL LOESCH, PRESIDENT
- MS MARY NUGENT
- MR FORTUNE RENUCCI
- MR BILL STUBBS
- MR TED ZESS

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	476,597	467,573	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	229,152	207,643	2
Depreciation Expense (403)	70,403	95,937	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	76,716	77,887	5
<b>Total Operating Expenses</b>	<b>376,271</b>	<b>381,467</b>	
<b>Net Operating Income</b>	<b>100,326</b>	<b>86,106</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>100,326</b>	<b>86,106</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)	14,803	22,308	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>14,803</b>	<b>22,308</b>	
<b>Total Income</b>	<b>115,129</b>	<b>108,414</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	24,866	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>24,866</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>90,263</b>	<b>108,414</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	80,158	78,035	14
Amortization of Debt Discount and Expense (428)	9,282	8,802	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	15,553	17,829	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	38,900		19
<b>Total Interest Charges</b>	<b>66,093</b>	<b>104,666</b>	
<b>Net Income</b>	<b>24,170</b>	<b>3,748</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	676,228	678,040	20
Balance Transferred from Income (433)	24,170	3,748	21
Miscellaneous Credits to Surplus (434)	1,256,133	0	22
Miscellaneous Debits to Surplus--Debit (435)	12,579	0	23
Appropriations of Surplus--Debit (436)	16,577	5,560	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,927,375</b>	<b>676,228</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	476,597		476,597	1
<b>Total (Acct. 400):</b>	<b>476,597</b>	<b>0</b>	<b>476,597</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	229,152		229,152	2
<b>Total (Acct. 401-402):</b>	<b>229,152</b>	<b>0</b>	<b>229,152</b>	
<b>Depreciation Expense (403):</b>				
Derived	70,403		70,403	3
<b>Total (Acct. 403):</b>	<b>70,403</b>	<b>0</b>	<b>70,403</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	76,716		76,716	5
<b>Total (Acct. 408):</b>	<b>76,716</b>	<b>0</b>	<b>76,716</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>100,326</b>	<b>0</b>	<b>100,326</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>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON TEMP INVESTMENTS	14,795	0	14,795	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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	8	0	8 12
<b>Total (Acct. 419):</b>	<b>14,803</b>	<b>0</b>	<b>14,803</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████		0 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>14,803</b>	<b>0</b>	<b>14,803</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<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	██████████	24,866	24,866 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>24,866</b>	<b>24,866</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>24,866</b>	<b>24,866</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	80,158	██████████	80,158 18
<b>Total (Acct. 427):</b>	<b>80,158</b>	<b>0</b>	<b>80,158</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	9,282	██████████	9,282 19
<b>Total (Acct. 428):</b>	<b>9,282</b>	<b>0</b>	<b>9,282</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	15,553	██████████	15,553 21
<b>Total (Acct. 430):</b>	<b>15,553</b>	<b>0</b>	<b>15,553</b>
<b>Other Interest Expense (431):</b>			
Derived	0	██████████	0 22
<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>			
CAPITALIZED INTEREST EXPENSE	38,900		38,900 23
<b>Total (Acct. 432):</b>	<b>38,900</b>	<b>0</b>	<b>38,900</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>66,093</b>	<b>0</b>	<b>66,093</b>
<b>NET INCOME:</b>	<b>49,036</b>	<b>(24,866)</b>	<b>24,170</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	676,228	0	676,228 24
<b>Total (Acct. 216):</b>	<b>676,228</b>	<b>0</b>	<b>676,228</b>
<b>Balance Transferred from Income (433):</b>			
Derived	49,036	(24,866)	24,170 25
<b>Total (Acct. 433):</b>	<b>49,036</b>	<b>(24,866)</b>	<b>24,170</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
RECLASSIFICATION OF 2000 WATER RECONNECTION FI	0	600	600 26
CIAC RECLASS TO UNAPPROP SURPLUS-CONTRIBUTED	0	1,255,533	1,255,533 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,256,133</b>	<b>1,256,133</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TO RECLASSIFY 2001 & 2002 IMPACT FEES PER PSC LE	12,579	0	12,579 28
<b>Total (Acct. 435)--Debit:</b>	<b>12,579</b>	<b>0</b>	<b>12,579</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	16,577		16,577 29
<b>Total (Acct. 436)--Debit:</b>	<b>16,577</b>	<b>0</b>	<b>16,577</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>696,108</b>	<b>1,231,267</b>	<b>1,927,375</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	476,597	0	0	0	476,597	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> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>476,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>476,597</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	60,898		<b>60,898</b>	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			0	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>60,898</b>	<b>0</b>	<b>60,898</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,789,104	4,621,653	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,288,411	892,585	<b>2</b>
<b>Net Utility Plant</b>	<b>3,500,693</b>	<b>3,729,068</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	100,669	99,535	<b>7</b>
<b>Total Other Property and Investments</b>	<b>100,669</b>	<b>99,535</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	35,746		<b>8</b>
Temporary Cash Investments (132)	1,002,083	1,182,378	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	74,106	67,918	<b>11</b>
Other Accounts Receivable (143)	29,191	35,334	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	23,374	23,374	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,164,500</b>	<b>1,309,004</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,895	34,177	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>24,895</b>	<b>34,177</b>	
<b>Total Assets and Other Debits</b>	<b>4,790,757</b>	<b>5,171,784</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	464,611	464,611	21
Appropriated Earned Surplus (215)	22,717	6,140	22
Unappropriated Earned Surplus (216)	1,927,375	676,228	23
<b>Total Proprietary Capital</b>	<b>2,414,703</b>	<b>1,146,979</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,015,000	2,015,000	24
Advances from Municipality (223)	202,360	277,360	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,217,360</b>	<b>2,292,360</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)		810	28
Payables to Municipality (233)	0	53,055	29
Customer Deposits (235)			30
Taxes Accrued (236)	70,889	71,058	31
Interest Accrued (237)	25,470	31,571	32
Other Current and Accrued Liabilities (238)	3,828		33
<b>Total Current and Accrued Liabilities</b>	<b>100,187</b>	<b>156,494</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	42,664		35
Other Deferred Credits (253)	15,843	19,884	36
<b>Total Deferred Credits</b>	<b>58,507</b>	<b>19,884</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,556,067	41
<b>Total Liabilities and Other Credits</b>	<b>4,790,757</b>	<b>5,171,784</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	4,621,653	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)	3,007,019	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,556,667	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)	225,418				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>4,789,104</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)	963,012	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	325,399	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,288,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,500,693</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>	892,585				<b>892,585</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	70,403				<b>70,403</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,739				<b>2,739</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>73,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,142</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	2,715				<b>2,715</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>2,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,715</b>	19
<b>Balance end of year (110.1)</b>	<b>963,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>963,012</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)	24,866				24,866	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	300,533				300,533	10
<b>Total credits</b>	<b>325,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,399</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>325,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,399</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>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	23,374	23,374
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>23,374</b>	<b>23,374</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 NOTE ISSUE	435	428	1,305	1
2002 REVENUE BONDS	8,847	428	23,590	2
<b>Total</b>			<b>24,895</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	464,611	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>464,611</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)	
2002 REVENUE BONDS	04/01/2002	09/01/2006	4.25%	2,015,000	1
<b>Total Bonds (Account 221):</b>				<b>2,015,000</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>Advances (223)</b>					
LONG TERM ADVANCE	01/01/1995	01/01/2010	6.00%	52,360	1
1996 GO NOTE	09/01/1996	09/01/2006	4.80%	150,000	2
<b>Total for Account 223</b>				<b>202,360</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	71,058	1
<b>Accruals:</b>		
Charged water department expense	76,716	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
JOINT METER ALLOCATION	787	5
<b>Total Accruals and other credits</b>	<b>77,503</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	71,058	6
Social Security taxes	6,058	7
PSC Remainder Assessment	556	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>77,672</b>	
<b>Balance end of year</b>	<b>70,889</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2002 REVENUE BONDS	28,389	80,158	85,637	22,910	1
<b>Subtotal</b>	<b>28,389</b>	<b>80,158</b>	<b>85,637</b>	<b>22,910</b>	
<b>Advances from Municipality (223)</b>					
1996 NOTE ISSUE	3,182	9,553	10,175	2,560	2
ADVANCE FROM MUNICIPALITY	0	6,000	6,000	0	3
<b>Subtotal</b>	<b>3,182</b>	<b>15,553</b>	<b>16,175</b>	<b>2,560</b>	
<b>Other Long-Term Debt (224)</b>					
1998 NOTE ISSUE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,571</b>	<b>95,711</b>	<b>101,812</b>	<b>25,470</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION/RESERVE FUND	100,669	3
<b>Total (Acct. 125):</b>	<b>100,669</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	74,106	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>74,106</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
TAXES RECEIVABLE	3,050	11
SPECIAL ASSESSMENTS	26,141	12
<b>Total (Acct. 143):</b>	<b>29,191</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</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>	
<b>Other Deferred Debits (183):</b>		
NONE	16	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	17	17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
ACCUMULATED SICK LEAVE, VACATION & COMP TIME	15,843	18
NONE		19
<b>Total (Acct. 253):</b>	<b>15,843</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,036,302	0	0	0	<b>3,036,302</b>	<b>1</b>
Materials and Supplies	23,374	0	0	0	<b>23,374</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	927,798	0	0	0	<b>927,798</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>2,131,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,131,878</b>	
Net Operating Income	100,326	0	0	0	<b>100,326</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.71%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

THE VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY COMPLETED A SIMPLIFIED RATE CASE ON NOVEMBER 20, 2003.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

TO THE VILLAGE BOARD  
OF THE VILLAGE OF EAST TROY  
EAST TROY, WI 53120-0166

WE HAVE COMPILED THE BALANCE SHEET OF THE VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY AS OF DECEMBER 31, 2003 AND THE RELATED STATEMENTS OF INCOME AND RETAINED EARNINGS, AND SUPPLEMENTARY INFORMATION FOR THE YEAR THEN ENDED, INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING, IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN, INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS AND THE SUPPLEMENTARY INFORMATION ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFERS FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

JOHNSON BLOCK AND COMPANY, INC.  
APRIL 30, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,556,067	0	0	0	0	<b>1,556,067</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	1,556,067					<b>1,556,067</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)	452,598	439,150	1
<b>Total Sales of Water</b>	<b>452,598</b>	<b>439,150</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	588	476	2
Miscellaneous Service Revenues (471)	2,301	1,464	3
Rents from Water Property (472)	18,272	12,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,838	14,483	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>23,999</b>	<b>28,423</b>	
<b>Total Operating Revenues</b>	<b>476,597</b>	<b>467,573</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	9,876	11,727	8
Pumping Expenses (620-625)	38,487	53,835	9
Water Treatment Expenses (630-635)	15,343	10,263	10
Transmission and Distribution Expenses (640-655)	51,701	46,654	11
Customer Accounts Expenses (901-904)	22,871	21,027	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	90,874	64,137	14
<b>Total Operation and Maintenance Expenses</b>	<b>229,152</b>	<b>207,643</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	70,403	95,937	15
Amortization Expense (404-407)		0	16
Taxes (408)	76,716	77,887	17
<b>Total Other Operating Expenses</b>	<b>147,119</b>	<b>173,824</b>	
<b>Total Operating Expenses</b>	<b>376,271</b>	<b>381,467</b>	
<b>NET OPERATING INCOME</b>	<b>100,326</b>	<b>86,106</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,157	69,321	158,765	4
Commercial	201	32,480	59,144	5
Industrial	24	60,287	83,149	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,382</b>	<b>162,088</b>	<b>301,058</b>	
Private Fire Protection Service (462)	22		12,847	7
Public Fire Protection Service (463)	1		123,872	8
Other Sales to Public Authorities (464)	21	11,662	14,821	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>1,426</b>	<b>173,750</b>	<b>452,598</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	123,872	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>123,872</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	588	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>588</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUE	1,833	7
PRIVATE WELL OPERATING PERMITS	468	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,301</b>	
<b>Rents from Water Property (472):</b>		
RENTS FROM CELL PHONE EQUIPMENT ATTACHED TO WATER TOWER	18,272	9
<b>Total Rents from Water Property (472)</b>	<b>18,272</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<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	2,838	11
<b>Other (specify):</b> NONE		12
<b>Total Other Water Revenues (474)</b>	<b>2,838</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)	7,394	6,471	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	675	0	3
Maintenance of Water Source Plant (605)	1,807	5,256	4
<b>Total Source of Supply Expenses</b>	<b>9,876</b>	<b>11,727</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	2,739	3,313	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	29,818	20,495	7
Operation Supplies and Expenses (623)	2,990	1,635	8
Maintenance of Pumping Plant (625)	2,940	28,392	9
<b>Total Pumping Expenses</b>	<b>38,487</b>	<b>53,835</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,927	5,954	10
Chemicals (631)	4,413	3,390	11
Operation Supplies and Expenses (632)	833	919	12
Maintenance of Water Treatment Plant (635)	170	0	13
<b>Total Water Treatment Expenses</b>	<b>15,343</b>	<b>10,263</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	6,294	8,180	14
Operation Supplies and Expenses (641)	6,081	147	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,003	5,055	16
Maintenance of Mains (651)	6,544	6,139	17
Maintenance of Services (652)	7,364	8,819	18
Maintenance of Meters (653)	11,709	4,490	19
Maintenance of Hydrants (654)	3,798	9,568	20
Maintenance of Other Plant (655)	3,908	4,256	21
<b>Total Transmission and Distribution Expenses</b>	<b>51,701</b>	<b>46,654</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)	5,093	5,130	<b>22</b>
Accounting and Collecting Labor (902)	15,154	13,563	<b>23</b>
Supplies and Expenses (903)	2,624	2,334	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>22,871</b>	<b>21,027</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)	11,209	12,481	<b>27</b>
Office Supplies and Expenses (921)	5,927	1,432	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	33,733	11,324	<b>30</b>
Property Insurance (924)	8,524	12,952	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	27,454	24,340	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	2,583	1,313	<b>35</b>
Transportation Expenses (933)	1,444	295	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>90,874</b>	<b>64,137</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>229,152</b>	<b>207,643</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		70,889	71,058	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		787	668	2
<b>Net property tax equivalent</b>		<b>70,102</b>	<b>70,390</b>	
Social Security		6,058	7,040	3
PSC Remainder Assessment		556	457	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>76,716</b>	<b>77,887</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210000				3
County tax rate	mills		5.073000				4
Local tax rate	mills		6.453000				5
School tax rate	mills		8.948000				6
Voc. school tax rate	mills		1.559000				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>22.243000</b>				<b>10</b>
Less: state credit	mills		1.116000				11
<b>Net tax rate</b>	mills		<b>21.127000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.453000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.507000</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>16.960000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.243000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762487</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.127000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.109064</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,621,653</b>	4,621,653				22
Materials & Supplies	\$	<b>23,374</b>	23,374				23
<b>Subtotal</b>	\$	<b>4,645,027</b>	<b>4,645,027</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>18,900</b>	18,900				25
<b>Taxable Assets</b>	\$	<b>4,626,127</b>	<b>4,626,127</b>				<b>26</b>
Assessment Ratio	dec.		0.951241				27
<b>Assessed Value</b>	\$	<b>4,400,562</b>	<b>4,400,562</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.109064</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>70,889</b>	<b>70,889</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>70,889</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)	5,609		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)	255,264	2,850	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>260,873</b>	<b>2,850</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	131,174		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	158,995		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,586		20
<b>Total Pumping Plant</b>	<b>318,755</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)	12,446		23
<b>Total Water Treatment Plant</b>	<b>12,446</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)			5,609	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)		(74,277)	183,837	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>(74,277)</b>	<b>189,446</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			131,174	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			158,995	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,586	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>318,755</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,446	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,446</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)	2,948		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	529,689		26
Transmission and Distribution Mains (343)	2,528,479		27
Fire Mains (344)	0		28
Services (345)	429,431		29
Meters (346)	92,915	15,575	30
Hydrants (348)	332,767		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,916,229</b>	<b>15,575</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,397		35
Computer Equipment (391.1)	5,306		36
Transportation Equipment (392)	61,701		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)	36,946		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>113,350</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,621,653</b>	<b>18,425</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,621,653</b>	<b>18,425</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)			2,948 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			529,689 26
Transmission and Distribution Mains (343)		(1,198,172)	1,330,307 27
Fire Mains (344)			0 28
Services (345)		(202,289)	227,142 29
Meters (346)	2,215		106,275 30
Hydrants (348)	500	(155,606)	176,661 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,715</b>	<b>(1,556,067)</b>	<b>2,373,022</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,397 35
Computer Equipment (391.1)			5,306 36
Transportation Equipment (392)			61,701 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)			36,946 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>113,350</b>
<b>Total utility plant in service directly assignable</b>	<b>2,715</b>	<b>(1,630,344)</b>	<b>3,007,019</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,715</b>	<b>(1,630,344)</b>	<b>3,007,019</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)			27
Fire Mains (344)			28
Services (345)		600	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>600</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>600</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>600</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)		1,198,171	1,198,171 27
Fire Mains (344)			0 28
Services (345)		202,289	202,889 29
Meters (346)			0 30
Hydrants (348)		155,607	155,607 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,556,067</b>	<b>1,556,667</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>0</b>	<b>1,556,067</b>	<b>1,556,667</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,556,067</b>	<b>1,556,667</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			16,586	<b>16,586</b>	1
February			15,955	<b>15,955</b>	2
March			16,850	<b>16,850</b>	3
April			17,948	<b>17,948</b>	4
May			21,228	<b>21,228</b>	5
June			23,238	<b>23,238</b>	6
July			23,049	<b>23,049</b>	7
August			24,835	<b>24,835</b>	8
September			19,029	<b>19,029</b>	9
October			18,200	<b>18,200</b>	10
November			15,546	<b>15,546</b>	11
December			15,491	<b>15,491</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>227,955</b>	<b>227,955</b>	
Less: Water sold				173,750	13
Volume pumped but not sold				<b>54,205</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				16,086	16
Volume related to equipment/system malfunction				980	17
Non-utility volume NOT included in water sales				276	18
Total volume not sold but accounted for				<b>17,342</b>	19
Volume pumped but unaccounted for				<b>36,863</b>	20
Percent of water lost				<b>16%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,129	23
Date of maximum: 7/1/2003					24
Cause of maximum:					25
CARNIVAL & WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				273	26
Date of minimum: 12/1/2003					27
Total KWH used for pumping for the year				490,007	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>	
3103 NORTH STREET	3	100	16	160,641	Yes	<b>1</b>
2028 WEST STREET	5	1,500	19	288,830	Yes	<b>2</b>
3219 NORTH STREET	6	160	12	175,063	Yes	<b>3</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	3	5	6	1
Location	3103 NORTH STREET	2028 WEST STREET	3219 NORTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1986	1986	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	397	727	406	8
Pump Motor or Standby Engine Mfr	CATERPILLAR	CUMMINS	CONTINENTAL	9 10
Year Installed	1990	2001	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	150	40	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 23
Year Installed				24
Type				25
Horsepower				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	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
Year constructed	1970	1999	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	130	9 10
Total capacity in gallons (actual)	200,000	650,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

### 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)		
P	D	1.000	1,037	0	0	0	1,037	1	
P	D	2.000	10	0	0	0	10	2	
M	D	4.000	11,189	0	0	0	11,189	3	
M	D	6.000	34,074	0	0	0	34,074	4	
P	D	6.000	607	0	0	(80)	527	5	
M	D	8.000	12,608	0	0	0	12,608	6	
P	D	8.000	19,208	0	0	0	19,208	7	
M	D	10.000	1,267	0	0	0	1,267	8	
P	D	10.000	580	0	0	0	580	9	
M	D	12.000	10,927	0	0	0	10,927	10	
P	D	12.000	30,767	0	0	(1,360)	29,407	11	
<b>Total Within Municipality</b>			<b>122,274</b>	<b>0</b>	<b>0</b>	<b>(1,440)</b>	<b>120,834</b>		
P	D	6.000	0			80	80	12	
P	D	12.000	0			1,360	1,360	13	
<b>Total Outside of Municipality</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>1,440</b>	<b>1,440</b>		
<b>Total Utility</b>			<b>122,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,274</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	856	0	0	0	856	31	1
M	1.000	240	0	0	0	240	1	2
M	1.250	70	0	0	0	70		3
M	1.500	11	0	0	0	11		4
M	2.000	6	0	0	0	6	1	5
M	4.000	5	0	0	0	5		6
P	4.000	6	0	0	0	6		7
M	6.000	1	0	0	0	1		8
P	8.000	27	0	0	0	27		9
M	8.000	2	0	0	0	2		10
<b>Total Utility</b>		<b>1,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,224</b>	<b>33</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	327	6	12	0	321	36	1
0.750	964	72	18	(5)	1,013	134	2
1.000	67	8	2	4	77	22	3
1.500	11	0	1	0	10	7	4
2.000	13	2	1	0	14	9	5
3.000	12	0	0	2	14	10	6
4.000	0	0	0	0	0	0	7
6.000	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	9
10.000	0	0	0	0	0	0	10
<b>Total:</b>	<b>1,394</b>	<b>88</b>	<b>34</b>	<b>1</b>	<b>1,449</b>	<b>218</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	277	26	2	2	0	14	321	1
0.750	843	111	10	13	0	36	1,013	2
1.000	0	42	9	8	0	18	77	3
1.500	0	5	4	0	0	1	10	4
2.000	0	7	2	4	0	1	14	5
3.000	0	2	2	6	0	4	14	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	0	9
10.000	0	0	0	0	0	0	0	10
<b>Total:</b>	<b>1,120</b>	<b>193</b>	<b>29</b>	<b>33</b>	<b>0</b>	<b>74</b>	<b>1,449</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	14		1	(8)	5	1
Within Municipality	251			(3)	248	2
<b>Total Fire Hydrants</b>	<b>265</b>	<b>0</b>	<b>1</b>	<b>(11)</b>	<b>253</b>	
<b>Flushing Hydrants</b>						
	5				5	3
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</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:	258
Number of distribution system valves end of year:	386
Number of distribution valves operated during year:	193

### WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- (622) COST PER KWH INCREASED FROM 2002
  - (625) LESS REPAIRS MADE IN 2003
  - (653) INCREASED ALLOCATION OF TIME SPENT ON METER REPAIRS AND SUPPLY COSTS ASSOCIATED WITH INCREASED NUMBER OF REPAIRS
  - (654) MAINTENANCE DONE IN 2002, LESS NEED IN 2003
  - (923) COSTS ASSOCIATED WITH WATER RATE CASE, REPLACEMENT OF OLD SOFTWARE SYSTEM AND CREATION OF NEW CHART OF ACCOUNTS
- 

#### Property Tax Equivalent (Water) (Page W-07)

##### General footnotes

Plant Outside Limits has been reflected for 2003 based on PSC letter dated October 15, 2003.

We have included:	1,640 feet of main	16,400
	5 hydrants	2,500

Total plant outside of limits is 18,900

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

If Adjustments for any account are nonzero, please explain.

- (314) 2002 AND PRIOR REPORTS INCLUDED CONSTRUCTION WORK IN PROGRESS EXPENSES FOR WELL #7 AS PLANT ADDITIONS. ACCUMULATED BALANCE AT 12/31/02 WAS \$74,277.
  - (343) RECLASSIFIED 1/1/03 BALANCES TO CONTRIBUTED PLANT PER DOCKET 05-US-105
  - (345) RECLASSIFIED 1/1/03 BALANCES TO CONTRIBUTED PLANT PER DOCKET 05-US-105
  - (348) RECLASSIFIED 1/1/03 BALANCES TO CONTRIBUTED PLANT PER DOCKET 05-US-105
- 

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

If Adjustments for any account are nonzero, please explain.

- (343) RECLASSIFIED 1/1/03 CONTRIBUTED PLANT PER DOCKET 05-US-105
- (345) RECLASSIFIED 1/1/03 CONTRIBUTED PLANT PER DOCKET 05-US-105
- (348) RECLASSIFIED 1/1/03 CONTRIBUTED PLANT PER DOCKET 05-US-105

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## WATER OPERATING SECTION FOOTNOTES

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

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

\$600 REPRESENTS A 2000 RECONNECTION FEE PER PSC LETTER 10/15/03 AND SHOULD HAVE BEEN CODED TO CIAC. RATHER THAN ADD TO CIAC AND RECLASS, WE HAVE SHOWN THE \$600 AS A 2003 ADDITION TO CONTRIBUTED PLANT - SERVICES AND CREDITED UNAPPROPRIATED SURPLUS-CONTRIBUTED PLANT. THE MISCELLANEOUS INCOME DEDUCTION FOR 2003 WAS NOT RECALCULATED BASED ON THE MATERIALITY OF THE ITEM.

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### Water Mains (Page W-17)

Explain all reported Adjustments.

1,640 ft of mains is located outside of the municipality. Per PSC letter of 10/15/03, reclass the footage to show outside of municipality.

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### Meters (Page W-19)

Explain all reported adjustments.

CHANGED CLASSIFICATION OF METER SIZE FROM 3/4" TO 1" AND 3", ADJUST COUNTS TO ACTUAL

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

Explain all reported Adjustments.

COUNTS CORRECTED DURING RATE ADJUSTMENT

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