



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY

Principal Office: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

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: VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY

Utility Address: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:

1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

E-mail Address:

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: JAMES BRUNNQUELL

Title: VILLAGE PRESIDENT

Office Address:

1708 12TH AVENUE
GRAFTON, WI 53024

Telephone: (262) 377 - 0718

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 2/27/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:
1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

E-mail Address:

Name of utility commission/committee: GRAFTON VILLAGE BOARD

Names of members of utility commission/committee:

- MR JAMES BRUNNQUELL, PRESIDENT
- MR JAMES GRANT
- MR FRANK KNETTER
- MR RONALD LAPEAN
- MS SUSAN MEILLER
- MR ROBERT PONTON
- MS DEVORAH RYAN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 2/16/1959

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,280,020	1,098,214	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	588,958	535,367	2
Depreciation Expense (403)	174,392	240,660	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	216,344	224,073	5
Total Operating Expenses	979,694	1,000,100	
Net Operating Income	300,326	98,114	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	300,326	98,114	
OTHER INCOME			
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)	59,242	77,355	10
Miscellaneous Nonoperating Income (421)	293,616	155,650	11
Total Other Income	352,858	233,005	
Total Income	653,184	331,119	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	68,605	0	13
Total Miscellaneous Income Deductions	68,605	0	
Income Before Interest Charges	584,579	331,119	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,155	2,034	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	65,916	49,907	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	67,071	51,941	
Net Income	517,508	279,178	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,020,890	6,741,712	20
Balance Transferred from Income (433)	517,508	279,178	21
Miscellaneous Credits to Surplus (434)	9,431,312	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)	16,969,710	7,020,890	

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	1,280,020		1,280,020	1
Total (Acct. 400):	1,280,020	0	1,280,020	
Operation and Maintenance Expense (401-402):				
Derived	588,958		588,958	2
Total (Acct. 401-402):	588,958	0	588,958	
Depreciation Expense (403):				
Derived	174,392		174,392	3
Total (Acct. 403):	174,392	0	174,392	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	216,344		216,344	5
Total (Acct. 408):	216,344	0	216,344	
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:	300,326	0	300,326	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
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	

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):			
INVESTMENT INCOME	59,242	0	59,242 11
Total (Acct. 419):	59,242	0	59,242
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	157,646	157,646 12
NON-REGULATED SEWER OPERTING INCOME	135,970	0	135,970 13
Total (Acct. 421):	135,970	157,646	293,616
TOTAL OTHER INCOME:	195,212	157,646	352,858
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	68,605	68,605 15
NONE	0	0	0 16
Total (Acct. 426):	0	68,605	68,605
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	68,605	68,605
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT	1,155	[REDACTED]	1,155 18
Total (Acct. 428):	1,155	0	1,155
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	65,916	[REDACTED]	65,916 20
Total (Acct. 430):	65,916	0	65,916
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
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 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	67,071	0	67,071
NET INCOME:	428,467	89,041	517,508
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,020,890	0	7,020,890 23
Total (Acct. 216):	7,020,890	0	7,020,890
Balance Transferred from Income (433):			
Derived	428,467	89,041	517,508 24
Total (Acct. 433):	428,467	89,041	517,508
Miscellaneous Credits to Surplus (434):			
UNAPPROPRIATED SURPLUS - CIAC	0	9,431,312	9,431,312 25
Total (Acct. 434):	0	9,431,312	9,431,312
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,449,357	9,520,353	16,969,710

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
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)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,280,020	0	0	0	1,280,020	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
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,280,020	0	0	0	1,280,020	

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	245,609		245,609	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	317,884		317,884	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
Total Payroll	563,493	0	563,493	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,626,751	12,374,572	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,850,380	2,477,092	2
Net Utility Plant	8,776,371	9,897,480	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	15,993,417	15,536,913	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,811,744	5,642,941	4
Net Nonutility Property	7,181,673	9,893,972	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,589,416	1,868,038	6
Special Funds (125)	0	0	7
Total Other Property and Investments	9,771,089	11,762,010	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(9,289)	28,115	8
Temporary Cash Investments (132)	2,935,355	2,545,579	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	182,978	144,876	11
Other Accounts Receivable (143)	291,809	238,447	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	300	14
Materials and Supplies (150)	5,506	2,822	15
Prepayments (165)	11,249	0	16
Other Current and Accrued Assets (170)	0	27,250	17
Total Current and Accrued Assets	3,417,608	2,987,389	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,719	4,763	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,719	4,763	
Total Assets and Other Debits	21,972,787	24,651,642	

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)	2,744,854	2,744,854	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	16,969,710	7,020,890	23
Total Proprietary Capital	19,714,564	9,765,744	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,803,937	1,316,653	25
Other Long-Term Debt (224)	9,952	0	26
Total Long-Term Debt	1,813,889	1,316,653	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	214,245	59,362	28
Payables to Municipality (233)	82,498	31,131	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	20,624	23,000	32
Other Current and Accrued Liabilities (238)	87,659	10,686	33
Total Current and Accrued Liabilities	405,026	124,179	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	39,308	82,799	36
Total Deferred Credits	39,308	82,799	
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	13,362,267	41
Total Liabilities and Other Credits	21,972,787	24,651,642	

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	12,374,572	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)	6,925,635	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,699,472	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)	1,644				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	12,626,751	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)	2,646,470	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,203,910	0	0	0	13
Total Accumulated Provision	3,850,380	0	0	0	
Net Utility Plant	8,776,371	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)	2,477,092				2,477,092	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	174,392				174,392	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,159				11,159	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	185,551	0	0	0	185,551	13
Debits during year						14
Book cost of plant retired	16,173				16,173	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,173	0	0	0	16,173	19
Balance end of year (110.1)	2,646,470	0	0	0	2,646,470	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)	68,605				68,605	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	1,135,305				1,135,305	10
Total credits	1,203,910	0	0	0	1,203,910	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)	1,203,910	0	0	0	1,203,910	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	15,523,527	397,635	14,990	15,906,172	1
Other (specify):					
Construction Work In-Progress	13,386	215,213	141,354	87,245	2
Total Nonutility Property (121)	15,536,913	612,848	156,344	15,993,417	
Less accum. prov. depr. & amort. (122)	5,642,941	3,183,793	14,990	8,811,744	3
Net Nonutility Property	9,893,972	(2,570,945)	141,354	7,181,673	

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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	5,506	2,822 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>5,506</u>	<u>2,822</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 Advance from Municipality	1,155	428	3,608	1
2002 PROMISSORY NOTES	0	428	4,111	2
Total			<u><u>7,719</u></u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,744,854	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,744,854</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 General Obligation Debt	10/01/1997	10/01/2010	4.35%	498,646	1
1997 G.O. Debt	10/01/1997	10/01/2003	4.35%	0	2
2002 GENERAL OBLIGATION DEBT	05/22/2002	03/15/2012	5.25%	654,746	3
2002 PROMISSORY NOTES	12/01/2003	12/01/2012	2.85%	617,745	4
2002 G.O. DEBT	10/09/2002	03/15/2012	5.25%	32,800	5
Total for Account 223				<u>1,803,937</u>	
Other Long-Term Debt (224)					
1999 TOWER DEBT	10/21/1998	10/21/2008	0.00%	9,952	6
Total for Account 224				<u>9,952</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	216,344	2
Charged electric department expense		3
Charged sewer department expense	4,246	4
Other (explain):		
NONE		5
Total Accruals and other credits	220,590	
Taxes paid during year:		
County, state and local taxes	210,898	6
Social Security taxes	8,441	7
PSC Remainder Assessment	1,251	8
Other (explain):		
NONE		9
Total payments and other debits	220,590	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1997 General Obligation Debt	2,100	25,095	25,243	1,952	2
1997 G.O. DEBT	100	1,097	1,197	0	3
2002 G.O. DEBT	400	823		1,223	4
2002 GENERAL OBLIGATION DEBT	20,400	12,701	17,508	15,593	5
2002 PROMISSORY NOTES		26,200	24,344	1,856	6
Subtotal	23,000	65,916	68,292	20,624	
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	23,000	65,916	68,292	20,624	

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):		
DNR EQUIPMENT REPLACEMENT FUND	867,131	2
CAPITAL PROJECTS DEBT PAYMENT ALLOCATION	686,015	3
WATER/SEWER REPLACEMENT ALLOCATION	1,036,270	4
Total (Acct. 124):	2,589,416	
Special Funds (125):		
NONE		5
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	182,978	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	182,978	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	251,039	11
Merchandising, jobbing and contract work		12
Other (specify):		
SLUDGE HAULER RECEIVABLE	38,692	13
DUE FROM TAX COLLECTION FUND	2,078	14
Total (Acct. 143):	291,809	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	11,249	16
Total (Acct. 165):	11,249	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
TAXES	898	19
DEBT SERVICE EXPENSES	81,600	20
Total (Acct. 233):	82,498	
Other Deferred Credits (253):		
DEFERRED REVENUES - SECURITY DEPOSITS	4,800	21
ACCRUED COMPENSATED ABSENCES	34,508	22
Total (Acct. 253):	39,308	

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)	6,814,337	0	0	0	6,814,337	1
Materials and Supplies	4,164	0	0	0	4,164	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,561,781	0	0	0	2,561,781	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	4,256,720	0	0	0	4,256,720	
Net Operating Income	300,326	0	0	0	300,326	7
Net Operating Income as a percent of						
Average Net Rate Base	7.06%	N/A	N/A	N/A	7.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Miscellaneous Credits to Surplus (434 - Column 216.2): This amount is due to the changes per Docket 05-US-105. This is the balance left after clearing out the CIAC accounts and adjusting plant and accumulated depreciation.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

1999 Tower Debt is the amount the Water Utility owes for the land the Tower is located on. This agreement included non-interest terms.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Grafton Water and Wastewater Utility
Grafton, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Grafton Water and Wastewater Utility as of December 31, 2003, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our 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 supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report February 27, 2004.

This financial statements and supplementary information 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, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
April 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	5,671,532	0	0	7,690,735	0	13,362,267	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	5,671,532			7,690,735		13,362,267	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)	1,203,466	1,046,196	1
Total Sales of Water	1,203,466	1,046,196	
Other Operating Revenues			
Forfeited Discounts (470)	3,791	3,547	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	59,156	36,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,607	12,471	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	76,554	52,018	
Total Operating Revenues	1,280,020	1,098,214	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	13,738	14,324	8
Pumping Expenses (620-625)	110,102	113,777	9
Water Treatment Expenses (630-635)	30,275	26,629	10
Transmission and Distribution Expenses (640-655)	178,604	160,603	11
Customer Accounts Expenses (901-904)	41,015	37,489	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	215,224	182,545	14
Total Operation and Maintenance Expenses	588,958	535,367	
Other Operating Expenses			
Depreciation Expense (403)	174,392	240,660	15
Amortization Expense (404-407)		0	16
Taxes (408)	216,344	224,073	17
Total Other Operating Expenses	390,736	464,733	
Total Operating Expenses	979,694	1,000,100	
NET OPERATING INCOME	300,326	98,114	

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				1
Commercial	17	2,173	6,470	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	2,173	6,470	
Metered Sales to General Customers (461)				
Residential	4,085	257,043	682,259	4
Commercial	218	59,123	124,022	5
Industrial	71	74,986	111,555	6
Total Metered Sales to General Customers (461)	4,374	391,152	917,836	
Private Fire Protection Service (462)	53		23,657	7
Public Fire Protection Service (463)	1		238,494	8
Other Sales to Public Authorities (464)	24	6,946	17,009	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,469	400,271	1,203,466	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	238,494	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)	238,494	
Forfeited Discounts (470):		
Customer late payment charges	3,791	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,791	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ANTENNAE LEASE ON WATER TOWER	59,156	8
Total Rents from Water Property (472)	59,156	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,017	10
Other (specify): MISCELLANEOUS	2,590	11
Total Other Water Revenues (474)	13,607	

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)	13,733	14,324	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	5	0	4
Total Source of Supply Expenses	13,738	14,324	
PUMPING EXPENSES			
Operation Labor (620)	32,584	27,445	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	67,676	64,503	7
Operation Supplies and Expenses (623)	2,940	3,532	8
Maintenance of Pumping Plant (625)	6,902	18,297	9
Total Pumping Expenses	110,102	113,777	
WATER TREATMENT EXPENSES			
Operation Labor (630)	10,972	11,839	10
Chemicals (631)	16,899	13,481	11
Operation Supplies and Expenses (632)	624	259	12
Maintenance of Water Treatment Plant (635)	1,780	1,050	13
Total Water Treatment Expenses	30,275	26,629	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	22,754	16,971	14
Operation Supplies and Expenses (641)	21,494	30,534	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,666	1,389	16
Maintenance of Mains (651)	74,192	66,119	17
Maintenance of Services (652)	27,080	37,652	18
Maintenance of Meters (653)	13,321	4,573	19
Maintenance of Hydrants (654)	14,097	3,365	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	178,604	160,603	

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)	5,728	4,351	22
Accounting and Collecting Labor (902)	31,549	30,529	23
Supplies and Expenses (903)	3,738	2,609	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	41,015	37,489	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	81,728	69,755	27
Office Supplies and Expenses (921)	6,855	5,298	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	34,154	14,346	30
Property Insurance (924)	14,805	6,788	31
Injuries and Damages (925)	8,169	3,299	32
Employee Pensions and Benefits (926)	49,326	55,477	33
Regulatory Commission Expenses (928)	2,360	6,871	34
Miscellaneous General Expenses (930)	4,617	6,579	35
Transportation Expenses (933)	7,106	5,838	36
Maintenance of General Plant (935)	6,104	8,294	37
Total Administrative and General Expenses	215,224	182,545	
Total Operation and Maintenance Expenses	588,958	535,367	

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	PSC PERSCRIBED FORMULA	210,898	209,700	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATION	4,246	3,336	2
Net property tax equivalent		206,652	206,364	
Social Security	BASED ON ACTUAL PAYROLL	8,441	16,643	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	1,251	1,066	4
Other (specify): NONE			0	5
Total tax expense		216,344	224,073	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202120				3
County tax rate	mills		1.959320				4
Local tax rate	mills		6.700300				5
School tax rate	mills		11.546750				6
Voc. school tax rate	mills		1.995580				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.404070				10
Less: state credit	mills		1.510850				11
Net tax rate	mills		20.893220				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.700300				14
Combined School Tax Rate	mills		13.542330				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.242630				17
Total Tax Rate	mills		22.404070				18
Ratio of Local and School Tax to Total	dec.		0.903525				19
Total tax net of state credit	mills		20.893220				20
Net Local and School Tax Rate	mills		18.877540				21
Utility Plant, Jan. 1	\$	12,374,572	12,374,572				22
Materials & Supplies	\$	2,822	2,822				23
Subtotal	\$	12,377,394	12,377,394				24
Less: Plant Outside Limits	\$	1,089,212	1,089,212				25
Taxable Assets	\$	11,288,182	11,288,182				26
Assessment Ratio	dec.		0.989700				27
Assessed Value	\$	11,171,914	11,171,914				28
Net Local & School Rate	mills		18.877540				29
Tax Equiv. Computed for Current Year	\$	210,898	210,898				30
Tax Equivalent per 1994 PSC Report	\$	147,252					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	210,898					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)	28,994		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)	204,821		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	233,815	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	516,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	351,568	18,463	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	868,450	18,463	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	192,804		22
Water Treatment Equipment (332)	461,473	14,026	23
Total Water Treatment Plant	654,277	14,026	

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)			28,994	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)			204,821	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	0	233,815	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			516,882	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,800		365,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	4,800	0	882,113	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			192,804	22
Water Treatment Equipment (332)	2,400		473,099	23
Total Water Treatment Plant	2,400	0	665,903	

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)	13,539		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	660,859		26
Transmission and Distribution Mains (343)	6,954,093	91,587	27
Fire Mains (344)	0		28
Services (345)	1,342,886	24,924	29
Meters (346)	414,968	65,327	30
Hydrants (348)	781,881	9,619	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,168,226	191,457	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	169,734		34
Office Furniture and Equipment (391)	32,280	1,513	35
Computer Equipment (391.1)	134,652	2,263	36
Transportation Equipment (392)	54,678	9,938	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,508		39
Laboratory Equipment (395)	2,832		40
Power Operated Equipment (396)	2,750		41
Communication Equipment (397)	24,090		42
SCADA Equipment (397.1)	7,655		43
Miscellaneous Equipment (398)	14,625	1,108	44
Other Tangible Property (399)	0		45
Total General Plant	449,804	14,822	
Total utility plant in service directly assignable	12,374,572	238,768	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,374,572	238,768	

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)			13,539 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(384,825)	276,034 26
Transmission and Distribution Mains (343)		(4,049,435)	2,996,245 27
Fire Mains (344)			0 28
Services (345)	1,139	(781,975)	584,696 29
Meters (346)	7,834		472,461 30
Hydrants (348)		(455,297)	336,203 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,973	(5,671,532)	4,679,178
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			169,734 34
Office Furniture and Equipment (391)			33,793 35
Computer Equipment (391.1)			136,915 36
Transportation Equipment (392)			64,616 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,508 39
Laboratory Equipment (395)			2,832 40
Power Operated Equipment (396)			2,750 41
Communication Equipment (397)			24,090 42
SCADA Equipment (397.1)			7,655 43
Miscellaneous Equipment (398)			15,733 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	464,626
Total utility plant in service directly assignable	16,173	(5,671,532)	6,925,635
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,173	(5,671,532)	6,925,635

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	0	0	
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	0	0	
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	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

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)			0 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	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)			26
Transmission and Distribution Mains (343)		19,233	27
Fire Mains (344)			28
Services (345)		3,233	29
Meters (346)			30
Hydrants (348)		5,473	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	27,939	
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	27,939	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	27,939	

**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)		384,825	384,825 26
Transmission and Distribution Mains (343)		4,049,435	4,068,668 27
Fire Mains (344)			0 28
Services (345)		781,976	785,209 29
Meters (346)			0 30
Hydrants (348)		455,297	460,770 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	5,671,533	5,699,472
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	5,671,533	5,699,472
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	5,671,533	5,699,472

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			37,983	37,983	1
February			37,296	37,296	2
March			38,304	38,304	3
April			40,720	40,720	4
May			44,084	44,084	5
June			49,124	49,124	6
July			54,377	54,377	7
August			48,958	48,958	8
September			46,520	46,520	9
October			42,172	42,172	10
November			36,702	36,702	11
December			39,198	39,198	12
Total annual pumpage	0	0	515,438	515,438	
Less: Water sold				400,271	13
Volume pumped but not sold				115,167	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				8,810	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,810	19
Volume pumped but unaccounted for				106,357	20
Percent of water lost				21%	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.)				2,410	23
Date of maximum: 7/27/2003					24
Cause of maximum:					25
Dry weather, summer sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				631	26
Date of minimum: 11/28/2003					27
Total KWH used for pumping for the year				922,169	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)	
WELL #2 - 906 FALLS STREET	2	518	12	481,140	Yes	1
WELL #3 - 1980 WASHINGTON ST.	3	1,100	12	697,200	Yes	2
WELL #4 - 438 9TH AVENUE	4	496	19	407,100	Yes	3
WELL #5 - 1501 1ST AVENUE	5	578	19	819,360	Yes	4
WELL #6 - 215 OAK STREET	6	578	19	1,403,040	Yes	5
WELL #7 - 1473 FALLS ROAD	7	567	15	1,060,440	Yes	6
WELL #1 - 915 NORTH STREET	Abandoned 9/00	0	0	0	No	7

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 #2	WELL #3	WELL #4	1
Location	906 FALLS STREET	1980 WASHINGTON STREET	438 9TH AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	AMERICAN	LAYNE	LAYNE	5
Year Installed	1997	1996	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	334	484	565	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	U.S. MOTOR	10
Year Installed	1972	1996	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4 BOOSTER	WELL #5	WELL #5 BOOSTER	14
Location	438 9TH AVENUE	1501 1ST AVENUE	1501 1ST AVENUE	15
Purpose	B	P	B	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1991	1971	1991	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	540	569	600	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	23
Year Installed	1991	2002	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	50	25	26

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 #6	WELL #7	ZONE TRANSFER STATION	1
Location	215 OAK STREET	1473 FALLS ROAD	915 NORTH STREET	2
Purpose	P	P	P B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AURORA PUMP	5
Year Installed	1974	1993	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	974	736	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	U.S. ELECTRICAL	10
Year Installed	1974	1993	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	20	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1960	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	112	120	6
Total capacity in gallons (actual)	200,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				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	WELL #4 RESERVOIR	WELL #5 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	23,000	23,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8060	0.8060	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	2,916	0	0	0	2,916	1	
M	D	6.000	105,846	0	0	0	105,846	2	
P	D	6.000	4,046	0	0	0	4,046	3	
M	D	8.000	57,992	0	0	0	57,992	4	
P	D	8.000	72,175	92	0	0	72,267	5	
M	D	10.000	8,227	0	0	0	8,227	6	
P	D	10.000	3,184	0	0	0	3,184	7	
M	T	12.000	5,258	0	0	0	5,258	8	
P	T	12.000	38,257	1,524	0	0	39,781	9	
M	T	16.000	2,037	0	0	0	2,037	10	
P	T	16.000	335	0	0	0	335	11	
Total Within Municipality			300,273	1,616	0	0	301,889		
P	D	8.000	10,918	0	0	0	10,918	12	
P	T	12.000	6,571	0	0	0	6,571	13	
Total Outside of Municipality			17,489	0	0	0	17,489		
Total Utility			317,762	1,616	0	0	319,378		

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	977	0	0	0	977		1
M	1.000	1,731	0	0	0	1,731		2
P	1.000	7	0	0	0	7		3
P	1.250	171	9	0	0	180		4
M	1.250	35	0	0	0	35		5
P	1.500	78	3	3	0	78		6
M	1.500	68	0	0	0	68		7
P	2.000	61	1	0	0	62		8
M	2.000	41	0	0	0	41		9
M	3.000	1	0	0	0	1		10
M	4.000	22	0	0	0	22		11
P	6.000	34	1	0	0	35		12
M	6.000	6	0	0	0	6		13
P	8.000	3	0	0	0	3		14
M	8.000	3	0	0	0	3		15
P	10.000	1	0	0	0	1		16
Total Utility		3,239	14	3	0	3,250	0	

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	4,205	108	109	39	4,243	593	1
1.000	90	6	3	(3)	90	3	2
1.250	15	0	0	0	15	0	3
1.500	58	5	0	(2)	61	0	4
2.000	49	1	0	(1)	49	0	5
3.000	14	0	0	0	14	0	6
4.000	4	0	0	(1)	3	0	7
6.000	2	0	0	0	2	0	8
Total:	4,437	120	112	32	4,477	596	

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	4,103	87	20	3	7	23	4,243	1
1.000	8	48	20	8	0	6	90	2
1.250	0	13	0	1	0	1	15	3
1.500	0	39	13	1	0	8	61	4
2.000	0	30	13	4	0	2	49	5
3.000	0	2	2	6	0	4	14	6
4.000	0	1	2	0	0	0	3	7
6.000	0	0	1	1	0	0	2	8
Total:	4,111	220	71	24	7	44	4,477	

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	10				10	1
Within Municipality	534	5	1		538	2
Total Fire Hydrants	544	5	1	0	548	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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: 1,279
 Number of distribution system valves end of year: 1,424
 Number of distribution valves operated during year: 681

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Pumping Plant (625): The decrease in this account was due to no major pumping equipment repairs.

Operation Labor (640): The increase in labor was due to pay increases along with the cost of benefits increasing.

Operation Supplies and Expenses (641): This account decreased due to less water testing being done. Last year they were required to perform more water testing.

Maintenance of Mains (651): The increase in maintenance of mains is due to the main breakages on 7th and 8th street.

Maintenance of Services (652): The decrease is due to last years repairs needed on the Shoshoni Road. This year there were no major service repairs.

Maintenance of Meters (653): The increase is due to an increase in labor charges this year.

Maintenance of Hydrants (654): The increase was due to the repairs needed on the hydrants located on Cheyenne and Cedar Road.

Outside Services Employed (923): The increase was due to the water department performing a vulneralability assessment this year.

Property Insurance (924): The increase was due to an increase in premiums.

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

If Adjustments for any account are nonzero, please explain.

Water Utility Plant in Service - Plant Financed by Utility or Municipality was adjusted per Docket 05-US-105. The amounts removed were added to the Plant Contributed.

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

If Adjustments for any account are nonzero, please explain.

Water Utility Plant in Service - Plant Financed by Contributions are adjustments based on Docket 05-US-105. The amounts were removed from Plant Financed by Utility or Municipality.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water main additions were financed by the utility and developers.

Water Services (Page W-18)

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

Water service additions were financed by the utility and developers.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

Meter adjustments are due to prior year discrepancies. They adjusted meters to actual.

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

Utility plans to test 6" meters in 2004.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Utility contracts services to test valves and hydrants. Enough testing was not done in 2003 due to budget limitations. Will improve on the budget process for future testing needs.

If Hydrants Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.

A hydrant was removed during 2003 and was not in service at the end of the year but will be reinstalled in the future when needed.
