



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

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Principal Office: 2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

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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 HOWARD WATER DEPARTMENT

**Utility Address:** 2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

**When was utility organized?** 1/1/1955

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR CHRISTOPHER A. HALTOM CPA  
**Title:** FINANCE DIRECTOR/TREASURER

**Office Address:**

2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**E-mail Address:** chaltom@village.howard.wi.us

**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:** MR. BOB STRAZISHAR  
**Title:** VILLAGE PRESIDENT

**Office Address:**

2949 LINEVILLE ROAD  
GREEN BAY, WI 54313

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**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) 524 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:** kkerber@kerberrose.com

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

**Period covered by most recent audit:** 2003

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

**Name:** ROBERT BARTELT

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
2456 GLENDALE AVE  
GREEN BAY, WI 54307

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**E-mail Address:**

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

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

- MR RONALD BREDDEL, TRUSTEE
- MR ELLERY GULBRAND, TRUSTEE
- MR TOM HANSON, TRUSTEE
- MR GORDON NAUMAN, TRUSTEE
- MR ROGER SACHS, TRUSTEE
- MR SCOTT SCHOMAKER, TRUSTEE
- MR GEORGE SPEAKER, TRUSTEE
- MR BOB STRAZISHAR, VILLAGE PRESIDENT
- MR LAWRENCE WEIX, TRUSTEE

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

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

**Date of Ordinance:**

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

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

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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)	1,733,498	1,628,825	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	665,892	553,202	2
Depreciation Expense (403)	180,323	253,012	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	249,230	226,260	5
<b>Total Operating Expenses</b>	<b>1,095,445</b>	<b>1,032,474</b>	
<b>Net Operating Income</b>	<b>638,053</b>	<b>596,351</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>638,053</b>	<b>596,351</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)	64,511	67,888	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>64,511</b>	<b>67,888</b>	
<b>Total Income</b>	<b>702,564</b>	<b>664,239</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	115,134	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>115,134</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>587,430</b>	<b>664,239</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	216,486	174,599	14
Amortization of Debt Discount and Expense (428)	22,475	20,779	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>238,961</b>	<b>195,378</b>	
<b>Net Income</b>	<b>348,469</b>	<b>468,861</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,367,019	2,898,158	20
Balance Transferred from Income (433)	348,469	468,861	21
Miscellaneous Credits to Surplus (434)	6,552,837	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,268,325</b>	<b>3,367,019</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	1,733,498		1,733,498	1
<b>Total (Acct. 400):</b>	<b>1,733,498</b>	<b>0</b>	<b>1,733,498</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	665,892		665,892	2
<b>Total (Acct. 401-402):</b>	<b>665,892</b>	<b>0</b>	<b>665,892</b>	
<b>Depreciation Expense (403):</b>				
Derived	180,323		180,323	3
<b>Total (Acct. 403):</b>	<b>180,323</b>	<b>0</b>	<b>180,323</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	249,230		249,230	5
<b>Total (Acct. 408):</b>	<b>249,230</b>	<b>0</b>	<b>249,230</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>638,053</b>	<b>0</b>	<b>638,053</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	64,511	0	64,511 11
<b>Total (Acct. 419):</b>	<b>64,511</b>	<b>0</b>	<b>64,511</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████		0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>64,511</b>	<b>0</b>	<b>64,511</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	115,134	115,134 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>115,134</b>	<b>115,134</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>115,134</b>	<b>115,134</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	216,486	██████████	216,486 17
<b>Total (Acct. 427):</b>	<b>216,486</b>	<b>0</b>	<b>216,486</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES ON	22,475	██████████	22,475 18
<b>Total (Acct. 428):</b>	<b>22,475</b>	<b>0</b>	<b>22,475</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	██████████	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>238,961</b>	<b>0</b>	<b>238,961</b>
<b>NET INCOME:</b>	<b>463,603</b>	<b>(115,134)</b>	<b>348,469</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,367,019	0	3,367,019 23
<b>Total (Acct. 216):</b>	<b>3,367,019</b>	<b>0</b>	<b>3,367,019</b>
<b>Balance Transferred from Income (433):</b>			
Derived	463,603	(115,134)	348,469 24
<b>Total (Acct. 433):</b>	<b>463,603</b>	<b>(115,134)</b>	<b>348,469</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
UNAPPROPRIATED EARNED SURPLUS - CONT. PLANT	0	6,552,837	6,552,837 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>6,552,837</b>	<b>6,552,837</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,830,622</b>	<b>6,437,703</b>	<b>10,268,325</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,733,498	0	0	0	1,733,498	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>1,733,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,733,498</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	223,647		223,647	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>223,647</b>	<b>0</b>	<b>223,647</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 (101-107)	18,703,702	16,419,810	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,608,407	2,248,835	2
<b>Net Utility Plant</b>	<b>15,095,295</b>	<b>14,170,975</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,095,295</b>	<b>14,170,975</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	698,105	748,958	8
Special Funds (125-128)	323,071	323,071	9
<b>Total Other Property and Investments</b>	<b>1,021,176</b>	<b>1,072,029</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,139,126	3,689,861	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	220,570	174,266	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	47,762	53,037	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,407,458</b>	<b>3,917,164</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	249,363	271,838	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>249,363</b>	<b>271,838</b>	
<b>Total Assets and Other Debits</b>	<b>19,773,292</b>	<b>19,432,006</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)	3,833,309	2,255,037	26
Appropriated Earned Surplus (215)	323,071	323,071	27
Unappropriated Earned Surplus (216)	10,268,325	3,367,019	28
<b>Total Proprietary Capital</b>	<b>14,424,705</b>	<b>5,945,127</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,937,541	5,233,920	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>4,937,541</b>	<b>5,233,920</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	52,592	267,468	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	230,621	208,263	36
Interest Accrued (237)	89,451	104,801	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	38,382	40,391	41
<b>Total Current and Accrued Liabilities</b>	<b>411,046</b>	<b>620,923</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<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	7,632,036	49
<b>Total Liabilities and Other Credits</b>	<b>19,773,292</b>	<b>19,432,006</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	16,419,810	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)	10,439,362	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,264,340	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>18,703,702</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 (111.1)	2,424,345	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,184,062	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,608,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,095,295</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. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)</b>	2,248,835				<b>2,248,835</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	180,323				<b>180,323</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,018				<b>13,018</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>193,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,341</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	17,831				<b>17,831</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>17,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,831</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>2,424,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,424,345</b>	<b>20</b>

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):  
 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 (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	115,134				115,134	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,079,199				1,079,199	10
<b>Total credits</b>	<b>1,194,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,194,333</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	10,271				10,271	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>10,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,271</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>1,184,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,184,062</b>	<b>18</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					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 (154)	47,762	53,037
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>47,762</b>	<b>53,037</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>				
2002 REVENUE BONDS	3,404	428	62,970	1
Advance Refunding 1991 Revenue Bonds	970	428	7,356	2
ADVANCE REFUNDING 2001 REVENUE BONDS	815	428	27,490	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	83,335	4
LOSS ON ADVANCE REFUNDING	6,296	428	68,212	5
<b>Total</b>			<b>249,363</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<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	2,255,037	1
<b>Changes during year (explain):</b>		
FUNDS PAID BY THE TIF DISTRICT	1,578,272	2
<b>Balance end of year</b>	<b><u>3,833,309</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.20%	1,187,541	<b>1</b>
1994 Mortgage Revenue Bonds	09/01/1994	08/01/2014	5.60%	65,000	<b>2</b>
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	980,000	<b>3</b>
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	4.00%	2,705,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>4,937,541</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 4,937,541**

### 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.

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	208,263	1
<b>Accruals:</b>		
Charged water department expense	230,621	2
Charged electric department expense		3
Charged sewer department expense	2,779	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>233,400</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	189,654	6
Social Security taxes	19,468	7
PSC Remainder Assessment	1,920	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>211,042</b>	
<b>Balance end of year</b>	<b>230,621</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>					
1998 MORTGAGE REVENUE BONDS	24,623	56,920	59,095	22,448	1
1994 Mortgage Revenue Bonds	3,033	5,764	7,280	1,517	2
2001 MORTGAGE REVENUE BONDS	17,231	41,218	41,355	17,094	3
2002 MORTGAGE REVENUE BONDS	59,914	112,584	124,106	48,392	4
<b>Subtotal</b>	<b>104,801</b>	<b>216,486</b>	<b>231,836</b>	<b>89,451</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>104,801</b>	<b>216,486</b>	<b>231,836</b>	<b>89,451</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	698,105	2
<b>Total (Acct. 124):</b>	<b>698,105</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION ACCOUNT	323,071	3
<b>Total (Acct. 125):</b>	<b>323,071</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	220,570	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>220,570</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<b>Receivables from Municipality (145):</b>	
NONE	16
<b>Total (Acct. 145):</b>	<b>0</b>
<b>Prepayments (165):</b>	
NONE	17
<b>Total (Acct. 165):</b>	<b>0</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Clearing Accounts (184):</b>	
NONE	20
<b>Total (Acct. 184):</b>	<b>0</b>
<b>Temporary Facilities (185):</b>	
NONE	21
<b>Total (Acct. 185):</b>	<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>	
NONE	22
<b>Total (Acct. 186):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	23
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	24
<b>Total (Acct. 253):</b>	<b>0</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)	9,355,476	0	0	0	9,355,476	1
Materials and Supplies	50,399	0	0	0	50,399	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,336,590	0	0	0	2,336,590	4
Customer Advances for Construction					0	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>7,069,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,069,285</b>	
Net Operating Income	638,053	0	0	0	638,053	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.03%</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.**

The Village has new subdivisions as well as development areas which it is extending water services to, therefore, there are significant assets being added in the current year.

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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.**

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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****ACCOUNTANTS' COMPILATION REPORT**

Village of Howard Water Utility  
Green Bay, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Village of Howard Water 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 March 5, 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 9, 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	7,632,036	0	0	0	0	<b>7,632,036</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	7,632,036					<b>7,632,036</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)	1,692,520	1,589,051	1
<b>Total Sales of Water</b>	<b>1,692,520</b>	<b>1,589,051</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	25,315	13,352	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	15,663	26,422	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>40,978</b>	<b>39,774</b>	
<b>Total Operating Revenues</b>	<b>1,733,498</b>	<b>1,628,825</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,227	8,054	8
Pumping Expenses (620-633)	115,348	104,640	9
Water Treatment Expenses (640-652)	42,495	51,587	10
Transmission and Distribution Expenses (660-678)	166,232	139,574	11
Customer Accounts Expenses (901-905)	45,012	45,412	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	294,578	203,935	14
<b>Total Operation and Maintenance Expenses</b>	<b>665,892</b>	<b>553,202</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	180,323	253,012	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	249,230	226,260	17
<b>Total Other Operating Expenses</b>	<b>429,553</b>	<b>479,272</b>	
<b>Total Operating Expenses</b>	<b>1,095,445</b>	<b>1,032,474</b>	
<b>NET OPERATING INCOME</b>	<b>638,053</b>	<b>596,351</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	4,299	339,172	806,908	4
Commercial	585	152,494	290,428	5
Industrial	4	93,399	126,621	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,888</b>	<b>585,065</b>	<b>1,223,957</b>	
Private Fire Protection Service (462)	34		16,483	7
Public Fire Protection Service (463)	1		422,630	8
Other Sales to Public Authorities (464)	23	14,050	29,450	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>4,946</b>	<b>599,115</b>	<b>1,692,520</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)	422,630	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>422,630</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	25,315	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>25,315</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,730	10
<b>Other (specify):</b> MISCELLANEOUS	3,933	11
<b>Total Other Water Revenues (474)</b>	<b>15,663</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	2,063	4,525	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		2,236	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)	164	1,293	13
<b>Total Source of Supply Expenses</b>	<b>2,227</b>	<b>8,054</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	105,097	88,441	17
Pumping Labor and Expenses (624)	4,102	9,628	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	6,149	6,571	25
<b>Total Pumping Expenses</b>	<b>115,348</b>	<b>104,640</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	23,342	29,650	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	18,538	20,889	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	615	1,048	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>42,495</b>	<b>51,587</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	96,355	91,693	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	12,170	920	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	30,873	22,734	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	8,702	11,459	<b>46</b>
Maintenance of Meters (676)	5,106	4,328	<b>47</b>
Maintenance of Hydrants (677)	12,746	8,284	<b>48</b>
Maintenance of Miscellaneous Plant (678)	280	156	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>166,232</b>	<b>139,574</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	6,687	4,044	<b>51</b>
Customer Records and Collection Expenses (903)	38,325	41,368	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>45,012</b>	<b>45,412</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	59,709	56,193	<b>56</b>
Office Supplies and Expenses (921)	15,503	12,528	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	89,178	22,755	<b>59</b>
Property Insurance (924)	12,273	5,954	<b>60</b>
Injuries and Damages (925)		0	<b>61</b>
Employee Pensions and Benefits (926)	78,720	65,629	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	39,174	40,760	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	21	116	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>294,578</b>	<b>203,935</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>665,892</b>	<b>553,202</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	CALCULATION	230,621	208,263	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATION	2,779	2,576	2
<b>Net property tax equivalent</b>		<b>227,842</b>	<b>205,687</b>	
Social Security	BASED ON ACTUAL PAYROLL	19,468	18,897	3
PSC Remainder Assessment	BASED ON OPERATING REVENUE	1,920	1,676	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>249,230</b>	<b>226,260</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			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.214723				3
County tax rate	mills		5.539377				4
Local tax rate	mills		4.335963				5
School tax rate	mills		9.894280				6
Voc. school tax rate	mills		1.677840				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>21.662183</b>				<b>10</b>
Less: state credit	mills		1.196242				11
<b>Net tax rate</b>	mills		<b>20.465941</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.335963</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.572120</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>15.908083</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.662183</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.734371</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.465941</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.029597</b>				<b>21</b>
Utility Plant, Jan. 1	\$	16,419,810	16,419,810				22
Materials & Supplies	\$	53,037	53,037				23
<b>Subtotal</b>	\$	<b>16,472,847</b>	<b>16,472,847</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>16,472,847</b>	<b>16,472,847</b>				<b>26</b>
Assessment Ratio	dec.		0.931500				27
<b>Assessed Value</b>	\$	<b>15,344,457</b>	<b>15,344,457</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.029597</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>230,621</b>	<b>230,621</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>230,621</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	1,956		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,956</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)	155,164	88,729	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>155,164</b>	<b>88,729</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	242,656		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,895		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	344,086	15,146	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0	72,555	20
<b>Total Pumping Plant</b>	<b>630,637</b>	<b>87,701</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,898	9,850	23
<b>Total Water Treatment Plant</b>	<b>7,898</b>	<b>9,850</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)			1,956	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>1,956</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)			243,893	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>243,893</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			242,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,895	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			359,232	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		3,249	75,804	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>3,249</b>	<b>721,587</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(7,898)	9,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(7,898)</b>	<b>9,850</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	14,028		24
Structures and Improvements (341)	1,886		25
Distribution Reservoirs and Standpipes (342)	1,847,649	1,475,823	26
Transmission and Distribution Mains (343)	9,718,064	215,421	27
Fire Mains (344)	0		28
Services (345)	1,925,275	52,631	29
Meters (346)	391,003	92,981	30
Hydrants (348)	923,767	32,109	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>14,821,672</b>	<b>1,868,965</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	86,675		34
Office Furniture and Equipment (391)	12,704		35
Computer Equipment (391.1)	1,568	29,298	36
Transportation Equipment (392)	150,741	28,763	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)	8,209	72,295	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	26,403		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>286,300</b>	<b>130,356</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,903,627</b>	<b>2,185,601</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>15,903,627</b>	<b>2,185,601</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)			14,028 24
Structures and Improvements (341)			1,886 25
Distribution Reservoirs and Standpipes (342)		0	3,323,472 26
Transmission and Distribution Mains (343)	8,749	(5,720,235)	4,204,501 27
Fire Mains (344)			0 28
Services (345)		(1,133,253)	844,653 29
Meters (346)	7,140	(230,151)	246,693 30
Hydrants (348)	1,942	(543,747)	410,187 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>17,831</b>	<b>(7,627,386)</b>	<b>9,045,420</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			86,675 34
Office Furniture and Equipment (391)			12,704 35
Computer Equipment (391.1)			30,866 36
Transportation Equipment (392)			179,504 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)			80,504 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		0	26,403 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>416,656</b>
<b>Total utility plant in service directly assignable</b>	<b>17,831</b>	<b>(7,632,035)</b>	<b>10,439,362</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>17,831</b>	<b>(7,632,035)</b>	<b>10,439,362</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)		4,649	4,649 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>4,649</b>	<b>4,649</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)		444,247	27
Fire Mains (344)			28
Services (345)		137,361	29
Meters (346)			30
Hydrants (348)		60,967	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>642,575</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>642,575</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>642,575</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)	8,405	5,720,235	6,156,077 27
Fire Mains (344)			0 28
Services (345)		1,133,253	1,270,614 29
Meters (346)		230,152	230,152 30
Hydrants (348)	1,866	543,747	602,848 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>10,271</b>	<b>7,627,387</b>	<b>8,259,691</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	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>10,271</b>	<b>7,632,036</b>	<b>8,264,340</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,271</b>	<b>7,632,036</b>	<b>8,264,340</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	81,450	2.94%	5,866	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>81,450</b>		<b>5,866</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	117,382	2.44%	5,921	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	22,731	4.42%	1,940	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	45,453	5.00%	17,583	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	6.00%	2,372	15
<b>Total Pumping Plant</b>	<b>185,566</b>		<b>27,816</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,876	6.00%	296	17
<b>Total Water Treatment Plant</b>	<b>6,876</b>		<b>296</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	462	2.25%	42	18
Distribution Reservoirs and Standpipes (342)	286,171	1.87%	48,350	19
Transmission and Distribution Mains (343)	979,324	1.10%	45,113	20
Fire Mains (344)	0			21
Services (345)	360,383	2.09%	17,103	22
Meters (346)	73,759	6.00%	12,226	23
Hydrants (348)	122,521	1.85%	7,309	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					87,316	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	87,316	
321					123,303	8
322					0	9
323					24,671	10
324					0	11
325					63,036	12
326					0	13
327					0	14
328				6,876	9,248	15
	0	0	0	6,876	220,258	
331					0	16
332				(6,876)	296	17
	0	0	0	(6,876)	296	
341					504	18
342					334,521	19
343	8,749				1,015,688	20
344					0	21
345					377,486	22
346	7,140				78,845	23
348	1,942				127,888	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,822,620</b>		<b>130,143</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	49,595	2.25%	1,950	26
Office Furniture and Equipment (391)	12,704	5.83%		27
Computer Equipment (391.1)	209	26.67%	4,325	28
Transportation Equipment (392)	58,613	10.50%	17,338	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	8,209	9.17%	4,068	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	22,993	5.83%	1,539	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>152,323</b>		<b>29,220</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,248,835</b>		<b>193,341</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,248,835</b>		<b>193,341</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	17,831	0	0	0	0 25 1,934,932
390					51,545 26
391					12,704 27
391.1					4,534 28
392					75,951 29
393					0 30
394					0 31
395					0 32
396					0 33
397					12,277 34
397.1					0 35
398					24,532 36
399					0 37
	0	0	0	0	181,543
	17,831	0	0	0	2,424,345
					0 38
	17,831	0	0	0	2,424,345

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)		6.00%	279	15
<b>Total Pumping Plant</b>	<u>0</u>		<u>279</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.10%	65,320	20
Fire Mains (344)				21
Services (345)		2.09%	25,120	22
Meters (346)		6.00%	13,809	23
Hydrants (348)		1.85%	10,606	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328				3,238	3,517 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,238</u>	<u>3,517</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	8,405			686,588	743,503 20
344					0 21
345				252,080	277,200 22
346				51,593	65,402 23
348	1,866			85,700	94,440 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>114,855</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>115,134</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>115,134</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	10,271	0	0	1,075,961	1,180,545
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	10,271	0	0	1,079,199	1,184,062
					0 38
	10,271	0	0	1,079,199	1,184,062

## 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			54,406	<b>54,406</b>	1
February			47,542	<b>47,542</b>	2
March			53,103	<b>53,103</b>	3
April			50,021	<b>50,021</b>	4
May			60,621	<b>60,621</b>	5
June			60,987	<b>60,987</b>	6
July			67,333	<b>67,333</b>	7
August			59,973	<b>59,973</b>	8
September			58,146	<b>58,146</b>	9
October			53,253	<b>53,253</b>	10
November			48,454	<b>48,454</b>	11
December			48,839	<b>48,839</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>662,678</b>	<b>662,678</b>	
Less: Water sold				599,115	13
Volume pumped but not sold				<b>63,563</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				20,000	16
Volume related to equipment/system malfunction				6,000	17
Non-utility volume NOT included in water sales				4,500	18
Total volume not sold but accounted for				<b>30,500</b>	19
Volume pumped but unaccounted for				<b>33,063</b>	20
Percent of water lost				<b>5%</b>	21
If more than 15%, 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.)				2,907	23
Date of maximum: 6/17/2003					24
Cause of maximum:					25
Hot & dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				962	26
Date of minimum: 11/27/2003					27
Total KWH used for pumping for the year				1,863,968	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	Well #1	680	12	619,200	No	<b>1</b>
WELL #2	Well #2	886	14	2,160,000	Yes	<b>2</b>
WELL #3	Well #3	785	16	2,232,000	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	WELL #1	WELL #2	WELL #2 (BOOST A)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	SIMMONS	SIMMONS	5
Year Installed	1955	2002	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,500	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S ELECTRIC	U S ELECTRIC	10
Year Installed	1987	1998	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	300	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2 (BOOST B)	WELL #3		14
Location	PUMP HOUSE	PUMP HOUSE		15
Purpose	B	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	SIMMONS		18
Year Installed	2002	2002		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	575	1,550		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	U.S. ELECTRIC		23
Year Installed	2002	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	350		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	HIGH ZONE TOWER 4	WELL #1	WELL #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	2003	1955	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	156	133	0	6
Total capacity in gallons (actual)	1,000,000	100,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	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.)		0.0619	2.1600	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		N	N	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 #2 (A)	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1991	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	98	199		6
Total capacity in gallons (actual)	500,000	1,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		2.2320		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		N		14

### WATER MAINS

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

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)				
P	D	4.000	75	0	0	0	75	1	
A	T	6.000	51,968	0	0	0	51,968	2	
M	D	6.000	28,166	0	488	0	27,678	3	
P	D	6.000	3,789	83	0	0	3,872	4	
A	D	8.000	29,027	0	0	0	29,027	5	
M	D	8.000	6,899	0	0	0	6,899	6	
P	D	8.000	137,161	9,848	25	0	146,984	7	
A	D	10.000	42,148	0	1,378	0	40,770	8	
M	D	10.000	2,562	0	2,562	0	0	9	
P	D	10.000	43,640	7,226	40	0	50,826	10	
A	D	12.000	17,120	0	0	0	17,120	11	
P	D	12.000	30,415	35	25	0	30,425	12	
A	D	14.000	15,599	0	0	0	15,599	13	
P	D	14.000	1,042	0	0	0	1,042	14	
P	D	16.000	20,023	0	0	0	20,023	15	
A	D	18.000	72	0	0	0	72	16	
<b>Total Within Municipality</b>			<b>429,706</b>	<b>17,192</b>	<b>4,518</b>	<b>0</b>	<b>442,380</b>		
<b>Total Utility</b>			<b>429,706</b>	<b>17,192</b>	<b>4,518</b>	<b>0</b>	<b>442,380</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	1,840	0	0	0	1,840		1
M	1.000	2,825	210	0	0	3,035	200	2
M	1.500	39	0	0	0	39	1	3
M	2.000	105	2	0	0	107	5	4
M	4.000	7	0	0	0	7		5
M	6.000	17	0	0	0	17		6
M	8.000	9	0	0	0	9		7
M	10.000	1	0	0	0	1		8
M	12.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>4,844</b>	<b>212</b>	<b>0</b>	<b>0</b>	<b>5,056</b>	<b>206</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	79	0	2	0	77	0	1
0.750	4,624	426	97	0	4,953	454	2
1.000	102	1	2	0	101	8	3
1.500	69	10	0	0	79	4	4
2.000	97	15	0	0	112	2	5
2.500	1	0	0	0	1	1	6
3.000	22	2	0	0	24	1	7
4.000	8	0	1	0	7	0	8
6.000	1	0	0	0	1	0	9
8.000	1	0	0	0	1	0	10
<b>Total:</b>	<b>5,004</b>	<b>454</b>	<b>102</b>	<b>0</b>	<b>5,356</b>	<b>470</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	69	4	0	0	0	4	77	1
0.750	4,275	362	2	6	0	308	4,953	2
1.000	4	83	1	3	0	10	101	3
1.500	1	53	0	4	0	21	79	4
2.000	0	84	0	7	0	21	112	5
2.500	0	1	0	0	0	0	1	6
3.000	0	11	0	3	10	0	24	7
4.000	0	3	0	2	0	2	7	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>4,349</b>	<b>601</b>	<b>5</b>	<b>25</b>	<b>10</b>	<b>366</b>	<b>5,356</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	875	35	4		906	2
<b>Total Fire Hydrants</b>	<b>875</b>	<b>35</b>	<b>4</b>	<b>0</b>	<b>906</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year: 906  
 Number of distribution system valves end of year: 1,403  
 Number of distribution valves operated during year: 623

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## 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 15%, but not less \$10,000, please explain.

Account 623 increased due to a new water tower in 2003, also an increase in fuel prices.

Account 672 increased due to work on a well to get better quality from the well.

Account 923 increased due to the Village paying more to Central Brown County Water Authority.

Account 926 increased due to the health insurance costs increasing.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

This is due to the village adding subdivisions during the year.

If Adjustments for any account are nonzero, please explain.

The amount in the adjustment column is due to plant being divided between municipal plant and contributed plant.

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

If Adjustments for any account are nonzero, please explain.

The amount in the adjustment column is due to plant being divided between municipal plant and contributed plant.

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### Water Mains (Page W-21)

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

Water mains were paid for with the utility and developer funds.

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### Water Services (Page W-22)

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

Water services were paid for with utility and developer funds.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

Currently in the process of developing a plan of testing system valves so that at least 1/2 of the valves are tested each year.

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