



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

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: CITY OF MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIMBERLY A MENSING

Title: DEPUTY TREASURER/COMPTROLLER

Office Address:

800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: kmensing@menomonie-wi.gov

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR RICHARD D LOWERY

Title: PRESIDENT

Office Address:

800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2187 EXT

Fax Number: (715) 235 - 0888

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address:

Date of most recent audit report: 4/8/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: JUDITH A SCHUCH

Title: TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: kmensing@menomonie-wi.gov

Name: MR DAVID A DOWD

Title: WATER SUPERINTENDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2395

Fax Number: (715) 235 - 0888

E-mail Address: ddowd@menomonie-wi.gov

Name of utility commission/committee:

Names of members of utility commission/committee:

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MR JAMES A HARTUNG
- MR JEFFREY V HOYT
- MR SCOTT J KOLVE
- MR RICHARD D LOWERY
- MS JULIE A RIEDEL
- MR LELAND A SCHWEBS
- MR CLARK EDWIN SMITH
- MR SCOTTY E SUTLIFF
- MS SANDRA K WHITE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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:

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)	1,638,380	1,631,595	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	629,633	575,867	2
Depreciation Expense (403)	265,499	313,519	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	278,938	278,532	5
Total Operating Expenses	1,174,070	1,167,918	
Net Operating Income	464,310	463,677	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	464,310	463,677	
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)	8,431	12,902	10
Miscellaneous Nonoperating Income (421)	208,551	0	11
Total Other Income	216,982	12,902	
Total Income	681,292	476,579	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	56,736	0	13
Total Miscellaneous Income Deductions	56,736	0	
Income Before Interest Charges	624,556	476,579	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,622	55,172	14
Amortization of Debt Discount and Expense (428)	7,648	7,959	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	7,212	7,213	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	58,482	70,344	
Net Income	566,074	406,235	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,399,457	1,993,222	20
Balance Transferred from Income (433)	566,074	406,235	21
Miscellaneous Credits to Surplus (434)	5,479,963	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)	8,445,494	2,399,457	

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	1,638,380		1,638,380	1
Total (Acct. 400):	1,638,380	0	1,638,380	
Operation and Maintenance Expense (401-402):				
Derived	629,633		629,633	2
Total (Acct. 401-402):	629,633	0	629,633	
Depreciation Expense (403):				
Derived	265,499		265,499	3
Total (Acct. 403):	265,499	0	265,499	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	278,938		278,938	5
Total (Acct. 408):	278,938	0	278,938	
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:	464,310	0	464,310	
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	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	2,630	0	2,630	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	5,769	0	5,769 12
INTEREST ON DELINQUENT INVOICES	32	0	32 13
Total (Acct. 419):	8,431	0	8,431
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		208,551	208,551 14
NONE	0	0	0 15
Total (Acct. 421):	0	208,551	208,551
TOTAL OTHER INCOME:	8,431	208,551	216,982

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		56,736	56,736 17
NONE	0	0	0 18
Total (Acct. 426):	0	56,736	56,736
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	56,736	56,736

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	43,622		43,622 19
Total (Acct. 427):	43,622	0	43,622
Amortization of Debt Discount and Expense (428):			
NONE	7,648		7,648 20
Total (Acct. 428):	7,648	0	7,648
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	7,212		7,212 22
Total (Acct. 430):	7,212	0	7,212

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			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	58,482	0	58,482
NET INCOME:	414,259	151,815	566,074
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,399,457	0	2,399,457 25
Total (Acct. 216):	2,399,457	0	2,399,457
Balance Transferred from Income (433):			
Derived	414,259	151,815	566,074 26
Total (Acct. 433):	414,259	151,815	566,074
Miscellaneous Credits to Surplus (434):			
CLOSEOUT OF CIAC IN ACCORDANCE WITH 05-US-105	0	5,479,963	5,479,963 27
Total (Acct. 434):	0	5,479,963	5,479,963
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,813,716	5,631,778	8,445,494

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 and 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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,638,380	0	0	0	1,638,380	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	1,638,380	0	0	0	1,638,380	

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	251,158		251,158	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	6,455		6,455	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	257,613	0	257,613	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,755,659	15,067,544	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,170,468	3,341,851	2
Net Utility Plant	10,585,191	11,725,693	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	10,585,191	11,725,693	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	83,000	113,000	7
Other Investments (124)	516,413	460,042	8
Special Funds (125-128)	368,488	518,968	9
Total Other Property and Investments	967,901	1,092,010	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	510,115	390,075	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)	393,989	293,730	15
Other Accounts Receivable (143)	525	10,075	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	36,747	46,561	18
Materials and Supplies (151-163)	28,304	30,717	19
Prepayments (165)	1,865	1,643	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	971,545	772,801	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,362	33,009	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	25,362	33,009	
Total Assets and Other Debits	12,549,999	13,623,513	

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)	2,569,008	2,569,008	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,445,494	2,399,457	28
Total Proprietary Capital	11,014,502	4,968,465	
LONG-TERM DEBT			
Bonds (221-222)	825,000	1,075,000	29
Advances from Municipality (223)	165,000	165,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	990,000	1,240,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	235,974	53,863	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	19,431	25,394	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	29,085	25,584	41
Total Current and Accrued Liabilities	545,490	365,841	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	7,049,207	49
Total Liabilities and Other Credits	12,549,992	13,623,513	

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	15,067,544	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)	8,490,544	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,250,483	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)	14,632				9
Total Utility Plant	15,755,659	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 (111.1)	3,551,764	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,618,704	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
Total Accumulated Provision	5,170,468	0	0	0	
Net Utility Plant	10,585,191	0	0	0	

**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)	
Balance first of year (111.1)	3,341,851				3,341,851	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	265,499				265,499	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,956				12,956	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	278,455	0	0	0	278,455	13
Debits during year						14
Book cost of plant retired	68,539				68,539	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	68,539	0	0	0	68,539	19
Balance end of year (111.1)	3,551,767	0	0	0	3,551,767	20

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)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	56,736				56,736	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	1,561,968				1,561,968	10
Total credits	1,618,704	0	0	0	1,618,704	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	1,618,704	0	0	0	1,618,704	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	28,304	30,717 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	28,304	30,717

**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)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	950	20,611	1
\$167,000 ADVANCE - 06/01/99	351	950	1,725	2
\$455,000 Mortgage Revenue Bond - 07/01/88	972	950	486	3
\$625,000 MORTGAGE REVENUE BOND - 07/01/04	312	950	0	4
\$665,000 REFUNDING BONDS - 12/01/77	1,946	950	0	5
\$850,000 Mortgage Revenue Bond - 12/29/94	2,539	950	2,540	6
Total			25,362	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,569,008	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,569,008</u></u>	

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)	
\$850,000 Mortgage Revenue Bonds	12/29/1994	07/01/2004	6.05%	145,000	1
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.76%	680,000	2
Total Bonds (Account 221):				825,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 825,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$167,000.00 ADVANCE	06/01/1999	06/01/2009	4.33%	165,000	1
Total for Account 223				165,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	278,938	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	278,938	
Taxes paid during year:		
County, state and local taxes	255,076	6
Social Security taxes	21,982	7
PSC Remainder Assessment	1,880	8
Other (explain):		
NONE		9
Total payments and other debits	278,938	
Balance end of year	261,000	

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)					
1977 Mortgage Revenue Bonds	0			0	1
1988 Mortgage Revenue Bonds	0			0	2
1994 Mortgage Revenue Bonds	8,473	12,895	16,945	4,423	3
1998 Mortgage Revenue Bonds	16,320	30,727	32,640	14,407	4
Subtotal	24,793	43,622	49,585	18,830	
Advances from Municipality (223)					
1987 ADVANCE	0			0	5
1999 ADVANCE	601	7,212	7,212	601	6
Subtotal	601	7,212	7,212	601	
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	25,394	50,834	56,797	19,431	

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):		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BOND	83,000	1
Total (Acct. 123):	83,000	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAINS AND LATERALS	516,413	2
Total (Acct. 124):	516,413	
Sinking Funds (125):		
BOND REDEMPTION FUND	318,488	3
Total (Acct. 125):	318,488	
Depreciation Fund (126):		
DEPRECIATION FUND	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	393,989	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	393,989	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OUTSTANDING INVOICES FOR HYDRANT USE/WATER FROM HYDRANTS	67	15
OUTSTANDING INVOICE FOR 1" SERVICE TAP	139	16

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 Accounts Receivable (143):		
REFUND DUE FOR LAB LICENSE OVERPAYMENT	60	17
WATER FROM STANDPIPE PURCHASED BY LAWN CARE BUSINESS	259	18
Total (Acct. 143):	525	
Receivables from Municipality (145):		
ITEMS TRANSFERRED TO TAX ROLL	36,747	19
Total (Acct. 145):	36,747	
Prepayments (165):		
PREPAID PSC REMAINDER ASSESSMENT	1,865	20
Total (Acct. 165):	1,865	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,253,819	0	0	0	8,253,819	1
Materials and Supplies	29,510	0	0	0	29,510	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,446,809	0	0	0	3,446,809	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	4,836,520	0	0	0	4,836,520	
Net Operating Income	464,310	0	0	0	464,310	7
Net Operating Income as a percent of						
Average Net Rate Base	9.60%	N/A	N/A	N/A	9.60%	

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.

APPLIED TO PSC TO CHANGE METHOD OF COST RECOVERY OF PROVIDING PUBLIC FIRE PROTECTION SERVICE IN 2002. AUTHORIZED RATES AND RULES (SEE DOCKET 3590-WR-104) WERE ADOPTED BY THE UTILITY EFFECTIVE FOR SERVICE BEGINNING DECEMBER 1, 2002 AND BILLED TO CUSTOMERS APRIL 1, 2003.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

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	7,049,207	0	0	0	0	7,049,207	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	7,049,207					7,049,207	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)	1,596,029	1,603,501	1
Total Sales of Water	1,596,029	1,603,501	
Other Operating Revenues			
Forfeited Discounts (470)	7,032	4,870	2
Miscellaneous Service Revenues (471)	5,336	4,671	3
Rents from Water Property (472)	12,290	12,240	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	17,693	6,313	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	42,351	28,094	
Total Operating Revenues	1,638,380	1,631,595	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	164,928	174,496	9
Water Treatment Expenses (640-652)	67,713	66,915	10
Transmission and Distribution Expenses (660-678)	200,327	165,789	11
Customer Accounts Expenses (901-905)	25,003	27,334	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	171,662	141,333	14
Total Operation and Maintenance Expenses	629,633	575,867	
Other Operating Expenses			
Depreciation Expense (403)	265,499	313,519	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	278,938	278,532	17
Total Other Operating Expenses	544,437	592,051	
Total Operating Expenses	1,174,070	1,167,918	
NET OPERATING INCOME	464,310	463,677	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,940	203,436	555,544	4
Commercial	611	149,804	267,519	5
Industrial	29	225,044	253,295	6
Total Metered Sales to General Customers (461)	4,580	578,284	1,076,358	
Private Fire Protection Service (462)	89		24,784	7
Public Fire Protection Service (463)	1		352,333	8
Other Sales to Public Authorities (464)	155	89,856	142,554	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,825	668,140	1,596,029	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	352,333	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)	352,333	
Forfeited Discounts (470):		
Customer late payment charges	7,032	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,032	
Miscellaneous Service Revenues (471):		
WATER TURN-ON CHARGES	4,160	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	1,145	8
OVERHEAD CHARGED ON INVOICES	31	9
Total Miscellaneous Service Revenues (471)	5,336	
Rents from Water Property (472):		
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	290	10
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	12,000	11
Total Rents from Water Property (472)	12,290	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,693	13
Other (specify): NONE		14
Total Other Water Revenues (474)	17,693	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	9,497	10,926	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	126,850	116,535	17
Pumping Labor and Expenses (624)	8,371	7,419	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	5,799	5,359	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	1,935	1,224	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	12,476	33,033	25
Total Pumping Expenses	164,928	174,496	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	9,972	10,926	26
Chemicals (641)	11,794	10,891	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	33,460	30,070	28
Miscellaneous Expenses (643)	2,085	2,767	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	8,072	8,194	31
Maintenance of Structures and Improvements (651)	169	775	32
Maintenance of Water Treatment Equipment (652)	2,161	3,292	33
Total Water Treatment Expenses	67,713	66,915	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	9,022	10,926	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	107,782	101,878	36
Meter Expenses (663)	25,678	17,051	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	80	346	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	9,022	8,194	41
Maintenance of Structures and Improvements (671)		459	42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,896	0	43
Maintenance of Transmission and Distribution Mains (673)	11,686	11,186	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	19,656	4,342	46
Maintenance of Meters (676)	3,678	7,276	47
Maintenance of Hydrants (677)	7,827	4,131	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	200,327	165,789	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	534	2,731	50
Meter Reading Labor (902)	4,103	2,822	51
Customer Records and Collection Expenses (903)	20,366	21,781	52
Uncollectible Accounts (904)		0	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	25,003	27,334	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,381	16,074	56
Office Supplies and Expenses (921)	9,509	9,968	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	16,871	13,482	59
Property Insurance (924)	15,475	9,976	60
Injuries and Damages (925)	6,776	6,010	61
Employee Pensions and Benefits (926)	96,238	76,065	62
Regulatory Commission Expenses (928)		914	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	9,412	8,844	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	171,662	141,333	
Total Operation and Maintenance Expenses	629,633	575,867	

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		261,000	261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,924	5,986	2
Net property tax equivalent		255,076	255,014	
Social Security		21,982	21,969	3
PSC Remainder Assessment		1,880	1,549	4
Other (specify): NONE			0	5
Total tax expense		278,938	278,532	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.265885				3
County tax rate	mills		8.568114				4
Local tax rate	mills		8.270001				5
School tax rate	mills		12.819075				6
Voc. school tax rate	mills		2.269982				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.193057				10
Less: state credit	mills		1.468153				11
Net tax rate	mills		30.724904				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.270001				14
Combined School Tax Rate	mills		15.089057				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.359058				17
Total Tax Rate	mills		32.193057				18
Ratio of Local and School Tax to Total	dec.		0.725593				19
Total tax net of state credit	mills		30.724904				20
Net Local and School Tax Rate	mills		22.293776				21
Utility Plant, Jan. 1	\$	15,067,544	15,067,544				22
Materials & Supplies	\$	30,717	30,717				23
Subtotal	\$	15,098,261	15,098,261				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	14,741,603	14,741,603				26
Assessment Ratio	dec.		0.752203				27
Assessed Value	\$	11,088,678	11,088,678				28
Net Local & School Rate	mills		22.293776				29
Tax Equiv. Computed for Current Year	\$	247,209	247,209				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
Tax equiv. for current year (see note 6)	\$	261,000					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 \$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)	
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)	4,434		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)	89,257		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	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	481,542		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	378,254		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,466		20
Total Pumping Plant	914,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	470,103		22
Water Treatment Equipment (332)	939,584	3,090	23
Total Water Treatment Plant	1,419,348	3,090	

**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)			4,434	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)			89,257	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	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			481,542	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			378,254	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	700		7,766	20
Total Pumping Plant	700	0	914,215	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			470,103	22
Water Treatment Equipment (332)	2,900		939,774	23
Total Water Treatment Plant	2,900	0	1,419,538	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		25
Distribution Reservoirs and Standpipes (342)	1,551,721		26
Transmission and Distribution Mains (343)	8,060,856	273,642	27
Fire Mains (344)	0		28
Services (345)	1,104,479	98,664	29
Meters (346)	485,047	57,136	30
Hydrants (348)	1,059,393	74,534	31
Other Transmission and Distribution Plant (349)	618		32
Total Transmission and Distribution Plant	12,271,708	503,976	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,674		35
Computer Equipment (391.1)	17,933	6,532	36
Transportation Equipment (392)	94,544	21,116	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,794		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,398		42
SCADA Equipment (397.1)	94,588		43
Miscellaneous Equipment (398)	16,237		44
Other Tangible Property (399)	0		45
Total General Plant	366,639	27,648	
Total utility plant in service directly assignable	15,066,301	534,714	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,066,301	534,714	

**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)			9,094 24
Structures and Improvements (341)			500 25
Distribution Reservoirs and Standpipes (342)			1,551,721 26
Transmission and Distribution Mains (343)	35,201	(5,551,638)	2,747,659 27
Fire Mains (344)			0 28
Services (345)	9,825	(760,674)	432,644 29
Meters (346)	11,747		530,436 30
Hydrants (348)	7,585	(729,620)	396,722 31
Other Transmission and Distribution Plant (349)			618 32
Total Transmission and Distribution Plant	64,358	(7,041,932)	5,669,394
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			8,674 35
Computer Equipment (391.1)			24,465 36
Transportation Equipment (392)			115,660 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	581		10,213 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			70,200 41
Communication Equipment (397)			4,398 42
SCADA Equipment (397.1)			94,588 43
Miscellaneous Equipment (398)			16,237 44
Other Tangible Property (399)			0 45
Total General Plant	581	0	393,706
Total utility plant in service directly assignable	68,539	(7,041,932)	8,490,544
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	68,539	(7,041,932)	8,490,544

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)	
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 \$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)	
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)		176,657	27
Fire Mains (344)			28
Services (345)		27,294	29
Meters (346)			30
Hydrants (348)		4,600	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	208,551	
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	208,551	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	208,551	

**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)			0 26
Transmission and Distribution Mains (343)		5,551,638	5,728,295 27
Fire Mains (344)			0 28
Services (345)		760,674	787,968 29
Meters (346)			0 30
Hydrants (348)		729,620	734,220 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	7,041,932	7,250,483
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	7,041,932	7,250,483
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	7,041,932	7,250,483

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)	
SOURCE OF SUPPLY PLANT				
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)	47,888	2.90%	2,588	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	47,888		2,588	
PUMPING PLANT				
Structures and Improvements (321)	104,887	3.20%	15,409	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	13,528	4.40%	1,863	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	147,716	4.40%	16,643	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,955	4.40%	357	15
Total Pumping Plant	271,086		34,272	
WATER TREATMENT PLANT				
Structures and Improvements (331)	180,446	3.20%	15,043	16
Water Treatment Equipment (332)	367,408	3.30%	31,009	17
Total Water Treatment Plant	547,854		46,052	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	250	3.20%	16	18
Distribution Reservoirs and Standpipes (342)	434,010	1.90%	29,483	19
Transmission and Distribution Mains (343)	1,171,252	1.30%	70,268	20
Fire Mains (344)	0			21
Services (345)	338,559	2.90%	22,288	22
Meters (346)	138,814	5.50%	27,926	23
Hydrants (348)	255,227	2.20%	16,017	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					50,476	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	50,476	
321					120,296	8
322					0	9
323					15,391	10
324					0	11
325					164,359	12
326					0	13
327					0	14
328	700				4,612	15
	700	0	0	0	304,658	
331					195,489	16
332	2,900				395,517	17
	2,900	0	0	0	591,006	
341					266	18
342					463,493	19
343	35,201				1,206,319	20
344					0	21
345	9,825				351,022	22
346	11,747				154,993	23
348	7,585				263,659	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	600	5.00%	18	25
Total Transmission and Distribution Plant	2,338,712		166,016	
GENERAL PLANT				
Structures and Improvements (390)	16,050	2.90%	1,429	26
Office Furniture and Equipment (391)	3,779	5.80%	503	27
Computer Equipment (391.1)	9,108	26.70%	1,891	28
Transportation Equipment (392)	55,148	13.30%	9,523	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	5,926	5.80%	609	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	13,148	7.50%	5,265	33
Communication Equipment (397)	3,006	15.00%	660	34
SCADA Equipment (397.1)	23,161	9.20%	8,702	35
Miscellaneous Equipment (398)	6,985	5.80%	942	36
Other Tangible Property (399)	0			37
Total General Plant	136,311		29,524	
Total accum. prov. directly assignable	3,341,851		278,452	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,341,851		278,452	

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					618 25
	<u>64,358</u>	0	0	0	<u>2,440,370</u>
390					17,479 26
391					4,282 27
391.1					10,999 28
392					64,671 29
393					0 30
394	581				5,954 31
395					0 32
396					18,413 33
397					3,666 34
397.1					31,863 35
398					7,927 36
399					0 37
	<u>581</u>	0	0	0	<u>165,254</u>
	<u>68,539</u>	0	0	0	<u>3,551,764</u>
					0 38
	<u>68,539</u>	0	0	0	<u>3,551,764</u>

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)	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
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)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	37,234	20
Fire Mains (344)				21
Services (345)		2.90%	11,426	22
Meters (346)				23
Hydrants (348)		2.20%	8,076	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					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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				1,231,455	1,268,689 20
344					0 21
345				168,693	180,119 22
346					0 23
348				161,820	169,896 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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>56,736</u>
GENERAL PLANT			
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
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>56,736</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>56,736</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	0	0	1,561,968	0 25 1,618,704
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	0	0	0	0 37 0
	0	0	0	1,561,968	1,618,704
					0 38
	0	0	0	1,561,968	1,618,704

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			52,900	52,900	1
February			50,170	50,170	2
March			54,310	54,310	3
April			58,690	58,690	4
May			59,960	59,960	5
June			61,480	61,480	6
July			65,970	65,970	7
August			81,420	81,420	8
September			72,750	72,750	9
October			66,630	66,630	10
November			52,550	52,550	11
December			51,420	51,420	12
Total annual pumpage	0	0	728,250	728,250	
Less: Water sold				668,140	13
Volume pumped but not sold				60,110	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				21,448	16
Volume related to equipment/system malfunction				3,577	17
Non-utility volume NOT included in water sales				1,625	18
Total volume not sold but accounted for				26,650	19
Volume pumped but unaccounted for				33,460	20
Percent of water lost				5%	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.)				3,260	23
Date of maximum: 8/14/2003					24
Cause of maximum:					25
WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,030	26
Date of minimum: 11/16/2003					27
Total KWH used for pumping for the year				1,510,800	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)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	720,000	Yes	3
580 17TH STREET	#6 Well	417	23	1,584,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	HITACHI	PEERLESS	PEERLESS	5
Year Installed	2002	1998	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,600	1,600	8
Pump Motor or Standby Engine Mfr	J-LINE	US	US	10
Year Installed	2002	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	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)	1
Identification	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons (actual)	65,000	65,000	46,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	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

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	3,938	0	465	0	3,473	1	
M	D	4.000	47,413	10	1,595	0	45,828	2	
M	D	6.000	170,965	985	1,240	0	170,710	3	
M	D	8.000	85,684	2,308	0	0	87,992	4	
M	T	8.000	46	0	0	0	46	5	
M	D	10.000	17,295	0	0	0	17,295	6	
M	T	10.000	164	0	0	0	164	7	
M	D	12.000	79,431	4,876	0	0	84,307	8	
M	T	12.000	44	0	0	0	44	9	
M	D	16.000	52,293	15	200	0	52,108	10	
M	S	16.000	1,706	0	0	0	1,706	11	
M	D	20.000	17,822	0	0	0	17,822	12	
M	S	20.000	21	0	0	0	21	13	
Total Within Municipality			476,822	8,194	3,500	0	481,516		
Total Utility			476,822	8,194	3,500	0	481,516		

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	2,669	9	38	0	2,640	97	1
M	1.000	730	82	0	0	812	167	2
M	1.250	132	0	1	0	131	13	3
M	1.500	101	1	2	0	100	38	4
M	2.000	95	3	0	0	98		5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	42	0	0	0	42		8
P	4.000	1	0	0	0	1		9
M	6.000	105	0	0	0	105	33	10
M	8.000	34	0	0	0	34	10	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
Total Utility		3,929	95	41	0	3,983	361	

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	4,939	400	171	0	5,168	480	1
1.000	192	11	1	0	202	13	2
1.500	51	4	1	0	54	7	3
2.000	62	7	5	0	64	9	4
3.000	27	0	0	0	27	7	5
4.000	9	0	0	0	9	3	6
6.000	2	0	0	0	2	2	7
Total:	5,282	422	178	0	5,526	521	

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	3,984	426	5	99	3	651	5,168	1
1.000	0	139	9	26	0	28	202	2
1.500	0	33	1	14	0	6	54	3
2.000	0	10	6	30	0	18	64	4
3.000	0	6	3	10	0	8	27	5
4.000	0	1	1	2	0	5	9	6
6.000	0	0	2	0	0	0	2	7
Total:	3,984	615	27	181	3	716	5,526	

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	9				9	1
Within Municipality	829	23	6		846	2
Total Fire Hydrants	838	23	6	0	855	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 620
 Number of distribution system valves end of year: 1,017
 Number of distribution valves operated during year: 815

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

LINE #25 - DECREASED COST DUE TO 2002 OUTSIDE LABOR/EXPENSES TO REPAIR/REPLACE PUMP AND MOTOR AT WELL #3, NOT NECESSARY AGAIN IN 2003.

LINE #46 - INCREASED COSTS DUE TO REPAIR OF SERVICE LINES. SEVERAL CONSUMERS COMPLAINING OF LEAKS OR LACK OF PRESSURE IN OLD SERVICE LINES.

LINE #62 - INCREASED EMPLOYEE BENEFITS DUE TO INCREASE IN WAGES DURING THE YEAR AND A LARGE INCREASE IN HEALTH INSURANCE PREMIUMS.

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

General footnotes

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 4, 1996, RESOLUTION #10.

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

General footnotes

LINE #23 - PURCHASED NEW CHEMICAL PUMP, SUPERIOR CHLORINATOR, AND VACUUM REGULATOR. WRITE OFF COST OF JUNKED FLUORIDE PUMP AND CONVERSION COSTS.

LINES #27 & 29-31 - AMOUNTS ARE SUPPORTED BY PHYSICAL CHANGES IN APPROPRIATE STATISTICAL SCHEDULES.

LINE #37 - PURCHASED ONE-TON CHEVROLET PICKUP TRUCK. NOTHING USED AS TRADE-IN.

LINE #39 - WRITE OFF COST OF JUNKED SAW AND DISCHARGE HOSE.

COLUMN F - ON JANUARY 1, 2003 RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER DOCKET 05-US-105.

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

General footnotes

COLUMN F - ON JANUARY 1, 2003 RECLASSIFIED PLANT PAID FOR BY CONTRIBUTIONS IN AID OF CONSTRUCTION PER DOCKET 05-US-105.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

General footnotes

ADJUSTMENTS DONE PER PSC DOCKET 05-US-105 FOR ESTIMATED ACCUMULATED DEPRECIATION ON CONTRIBUTIONS IN AID OF CONSTRUCTION. ESTIMATED BASED ON 22.18% TOTAL AMOUNT DEPRECIATED MULTIPLIED BY TOTAL PLANT ACCOUNT BALANCES ALLOCATED TO CIAC.

Water Mains (Page W-21)

General footnotes

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED, AS WELL AS GENERAL OPERATING REVENUE.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

General footnotes

PROPERTY OWNERS ARE CHARGED ACTUAL COST OF LATERAL CONSTRUCTION.
