



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARABOO CITY WATER WORKS

Principal Office: 450 ROUNDHOUSE COURT
BARABOO, WI 53913

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: BARABOO CITY WATER WORKS

Utility Address: 450 ROUNDHOUSE COURT
BARABOO, WI 53913

When was utility organized? 9/4/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. JAN M. BOARDMAN

Title: UTILITY ACCOUNTANT/OFFICE MANAGER

Office Address:

450 ROUNDHOUSE COURT
BARABOO, WI 53913

Telephone: (608) 355 - 2740 EXT 222

Fax Number: (608) 356 - 0518

E-mail Address: jboardman@cityofbaraboo.com

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

Name: MR. ROBERT JANKE

Title: PRESIDENT OF UTILITY COMMISSION

Office Address:

1538 - 15TH STREET
BARABOO, WI 53913

Telephone: (608) 356 - 8597

Fax Number:

E-mail Address:

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

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

Name: MR. AARON WORTHMAN

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 3/23/2004

Period covered by most recent audit: 12/31/03

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. TERRY KRAMER

Title: UTILITY SUPERINTENDENT

Office Address:

450 ROUNDHOUSE COURT
BARABOO, WI 53913

Telephone: (608) 355 - 2740 EXT 223

Fax Number: (608) 356 - 0518

E-mail Address: tkramer@cityofbaraboo.com

Name of utility commission/committee: BARABOO UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JOHN FLETCHER
 - MR ROBERT JANKE, PRESIDENT
 - MRS BETTY MARQUARDT,
 - MR DEAN STEINHORST, MAYOR
 - MR ELGI TOMAN, SECRETARY
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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)	1,308,012	961,213	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	673,377	607,004	2
Depreciation Expense (403)	146,539	156,805	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,785	151,740	5
Total Operating Expenses	977,701	915,549	
Net Operating Income	330,311	45,664	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	330,311	45,664	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	4	617	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,105	16,106	10
Miscellaneous Nonoperating Income (421)	465,622	0	11
Total Other Income	473,731	16,723	
Total Income	804,042	62,387	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	62,178	6,072	13
Total Miscellaneous Income Deductions	62,178	6,072	
Income Before Interest Charges	741,864	56,315	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,570	2,464	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	7,400	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	7,400		19
Total Interest Charges	2,570	2,464	
Net Income	739,294	53,851	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,077,622	2,051,855	20
Balance Transferred from Income (433)	739,294	53,851	21
Miscellaneous Credits to Surplus (434)	2,352,877	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	28,084	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)	5,169,793	2,077,622	

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	1,308,012		1,308,012	1
Total (Acct. 400):	1,308,012	0	1,308,012	
Operation and Maintenance Expense (401-402):				
Derived	673,377		673,377	2
Total (Acct. 401-402):	673,377	0	673,377	
Depreciation Expense (403):				
Derived	146,539		146,539	3
Total (Acct. 403):	146,539	0	146,539	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	157,785		157,785	5
Total (Acct. 408):	157,785	0	157,785	
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:	330,311	0	330,311	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	4		4	8
Total (Acct. 415-416):	4	0	4	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	8,105	0	8,105 11
Total (Acct. 419):	8,105	0	8,105
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	257,541	257,541 12
CAPITAL PAID IN BY MUNICIPALITY ON WATER PLANT P	0	208,081	208,081 13
Total (Acct. 421):	0	465,622	465,622
TOTAL OTHER INCOME:	8,109	465,622	473,731
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	62,178	62,178 15
NONE	0	0	0 16
Total (Acct. 426):	0	62,178	62,178
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	62,178	62,178
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	2,570	[REDACTED]	2,570 17
Total (Acct. 427):	2,570	0	2,570
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	7,400	[REDACTED]	7,400 20
Total (Acct. 430):	7,400	0	7,400
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
CAPITALIZED INTEREST ON RIVER CROSSING AND BAR	7,400		7,400 22
Total (Acct. 432):	7,400	0	7,400
TOTAL INTEREST CHARGES:	2,570	0	2,570
NET INCOME:	335,850	403,444	739,294
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,077,622	0	2,077,622 23
Total (Acct. 216):	2,077,622	0	2,077,622
Balance Transferred from Income (433):			
Derived	335,850	403,444	739,294 24
Total (Acct. 433):	335,850	403,444	739,294
Miscellaneous Credits to Surplus (434):			
2002 AUDIT ENTRY BOOKED IN 2003 AND NOT REFLECT	4,900	0	4,900 25
CLOSE CONTRIBUTIONS IN AID OF CONSTRUCTION-AC	2,347,977	0	2,347,977 26
Total (Acct. 434):	2,352,877	0	2,352,877
Miscellaneous Debits to Surplus--Debit (435):			
NONE		0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,766,349	403,444	5,169,793

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	29				29	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	25				25	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	25	0	0	0	25	
Net income (or loss)	4	0	0	0	4	

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	1,308,012	0	0	0	1,308,012	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,308,012	0	0	0	1,308,012	

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	237,024		237,024	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	14,069		14,069	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	251,093	0	251,093	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,265,817	8,478,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,936,320	1,945,496	2
Net Utility Plant	6,329,497	6,532,605	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,016	3,016	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	3,016	3,016	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	84,573	82,673	7
Total Other Property and Investments	87,589	85,689	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	668,382	374,499	8
Temporary Cash Investments (132)	20,000	20,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	247,566	190,716	11
Other Accounts Receivable (143)	11,476	10,020	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,004	25,825	14
Materials and Supplies (150)	44,159	42,992	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	130	194	17
Total Current and Accrued Assets	1,004,717	664,246	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	7,421,803	7,282,540	

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)	1,713,164	1,713,164	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,169,793	2,077,622	23
Total Proprietary Capital	6,882,957	3,790,786	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	272,950	0	25
Other Long-Term Debt (224)	74,704	96,255	26
Total Long-Term Debt	347,654	96,255	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,557	39,062	28
Payables to Municipality (233)	46,052	67,936	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	997	31
Interest Accrued (237)	7,478	101	32
Other Current and Accrued Liabilities (238)	123,027	117,141	33
Total Current and Accrued Liabilities	181,114	225,237	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	3,983	3,983	35
Other Deferred Credits (253)	6,095	18,900	36
Total Deferred Credits	10,078	22,883	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0	2,478	39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	2,478	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	3,144,901	41
Total Liabilities and Other Credits	7,421,803	7,282,540	

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	8,478,101	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)	5,391,254	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,402,441	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)	472,122				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,265,817	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,077,218	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	859,102	0	0	0	13
Total Accumulated Provision	2,936,320	0	0	0	
Net Utility Plant	6,329,497	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,945,496				1,945,496	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	146,539				146,539	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,278				12,278	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	318				318	10
Other credits (specify):						11
					0	12
Total credits	159,135	0	0	0	159,135	13
Debits during year						14
Book cost of plant retired	22,513				22,513	15
Cost of removal	4,900				4,900	16
Other debits (specify):						17
					0	18
Total debits	27,413	0	0	0	27,413	19
Balance end of year (110.1)	2,077,218	0	0	0	2,077,218	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	62,178				62,178	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	796,924				796,924	10
Total credits	859,102	0	0	0	859,102	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	859,102	0	0	0	859,102	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND ADJACENT TO PUMPHOUSE	3,016			3,016	2
Total Nonutility Property (121)	3,016	0	0	3,016	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,016	0	0	3,016	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	44,159	42,992 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>44,159</u>	<u>42,992</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,713,164	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,713,164</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	06/09/2003	04/30/2013	4.00%	272,950	1
Total for Account 223				272,950	
Other Long-Term Debt (224)					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	03/18/2002	03/18/2007	3.00%	74,704	2
Total for Account 224				74,704	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	997	1
Accruals:		
Charged water department expense	173,297	2
Charged electric department expense		3
Charged sewer department expense	4,118	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>177,415</u>	
Taxes paid during year:		
County, state and local taxes	158,232	6
Social Security taxes	19,086	7
PSC Remainder Assessment	1,094	8
Other (explain):		
NONE		9
Total payments and other debits	<u>178,412</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	0	7,400		7,400	2
Subtotal	0	7,400	0	7,400	
Other Long-Term Debt (224)					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	101	2,570	2,593	78	3
Subtotal	101	2,570	2,593	78	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	101	9,970	2,593	7,478	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
PROPERTY ADDITION AND REPLACEMENT FUND	84,573	3
Total (Acct. 125):	84,573	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	247,566	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	247,566	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	1,476	10
Other (specify):		
RECEIVABLE FROM THE GRANT FOR DAM REMOVAL	10,000	11
Total (Acct. 143):	11,476	
Receivables from Municipality (145):		
PERCENTAGE OF CITY SERVICE BLDG EXPENSE & RETURN ON METERS DUE FROM SI	12,015	12
TAX ROLL AND OTHER MISC. SUPPLIES	989	13
Total (Acct. 145):	13,004	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PERCENTAGE OF CITY SERVICES BLDG EXPENSE	4,486	17
DECEMBER PAYROLL	41,566	18
Total (Acct. 233):	46,052	
Other Deferred Credits (253):		
US CELLULAR ANTENNA RENT FOR 2004	6,095	19
Total (Acct. 253):	6,095	

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)	4,952,265	0	0	0	4,952,265	1
Materials and Supplies	43,575	0	0	0	43,575	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,011,357	0	0	0	2,011,357	4
Customer Advances for Construction	3,983				3,983	5
NONE	0				0	6
Average Net Rate Base	2,980,500	0	0	0	2,980,500	
Net Operating Income	330,311	0	0	0	330,311	7
Net Operating Income as a percent of						
Average Net Rate Base	11.08%	N/A	N/A	N/A	11.08%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Tandem Trail Addition (Bauch/Snyder) added 431' of 8" main.

Bascom Hill Addition (Zitner) added 94' of 8" main.

Mine Road Addition (Pacjets) added 540' of 8" main.

Broadway Addition (Community First Bank) added 226' of 8' main.

US Hwy 12 & Mine Road (Menard's, Inc.) added 1272' of 10" main and 1532' of 12" main.

The Utility installed 783' of 6" main on Crestview Circle to extend service to five existing lots platted several years ago.

The Utility installed 390' of 6" main on Withington Street and 390' of 6" main on South Center Street in conjunction with the "2003" City of Baraboo Public Works Project.

4. Estimated changes in revenues due to rate changes.

A rate increase went into effect on December 1, 2002. Authorized rates should increase annual revenues from water public utility service by an estimated \$ 334,000.00 of which \$ 275,000.00 will be from general service and \$ 59,000.00 will be from public fire protection service.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The "Aubrey Barnhart" Booster Station, located at 660 Commerce Avenue, went into service in March, 2003. When the project was complete, all associated costs were transferred from account 107-Construction Work in Progress to account 321-Structures & Improvements-Financed and account 325-Electric Pumping Equipment-Financed on the Water Utility's books.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)**General footnotes****ACCOUNT 434 - MISCELLANEOUS CREDITS TO SURPLUS:**

1. Auditors reclassified removal costs of two wellhouses demolished in 2002 to Account 110 - Accumulated Provision for Depreciation of Utility Plant from expense account 625 - Electric Pumping Repairs & Maintenance after the 2002 books were closed and 2002 PSC report was filed. Auditor's adjusting entry for above 2002 activity was posted in 2003 as a miscellaneous credit to surplus.

2. Closed contributions in aid of construction-account 271 as of January 1, 2003 pursuant to docket 05-US-105 and set up accumulated provision for depreciation for pre-2003 C.I.A.C. assets as miscellaneous credits to surplus in 2003.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut**General footnotes****DEBITS DURING THE YEAR:**

COST OF REMOVAL - After the books were closed for 2002 and the PSC report was filed for the year, our auditors reclassified the removal costs of two wellhouses demolished during 2002 to Account 110 - Accumulated Depreciation from expense Account 625 - Electric pumping repairs and maintenance. The auditor's adjusting entry was posted in 2003 as a debit to this account and as a miscellaneous credit to surplus.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,144,901	0	0	0	0	3,144,901	1
Add credits during year:							
NONE	0					0	2
Deduct charges (specify):							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	3,144,901					3,144,901	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)	1,270,150	934,632	1
Total Sales of Water	1,270,150	934,632	
Other Operating Revenues			
Forfeited Discounts (470)	4,743	3,058	2
Miscellaneous Service Revenues (471)	3,189	1,831	3
Rents from Water Property (472)	18,920	11,415	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,010	10,277	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	37,862	26,581	
Total Operating Revenues	1,308,012	961,213	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,825	13,808	8
Pumping Expenses (620-625)	145,318	124,727	9
Water Treatment Expenses (630-635)	35,554	31,161	10
Transmission and Distribution Expenses (640-655)	204,876	191,519	11
Customer Accounts Expenses (901-904)	47,374	59,637	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	229,430	186,152	14
Total Operation and Maintenance Expenses	673,377	607,004	
Other Operating Expenses			
Depreciation Expense (403)	146,539	156,805	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	157,785	151,740	17
Total Other Operating Expenses	304,324	308,545	
Total Operating Expenses	977,701	915,549	
NET OPERATING INCOME	330,311	45,664	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,600	197,352	436,486	4
Commercial	474	118,523	159,650	5
Industrial	35	366,125	317,844	6
Total Metered Sales to General Customers (461)	4,109	682,000	913,980	
Private Fire Protection Service (462)	62		23,986	7
Public Fire Protection Service (463)	2		242,403	8
Other Sales to Public Authorities (464)	59	34,552	43,625	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	44,229	46,156	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	4,233	760,781	1,270,150	

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)	
VILLAGE OF WEST BARABOO	9TH AVENUE	22,410	23,370	1
VILLAGE OF WEST BARABOO	8TH AVENUE	21,819	22,786	2
Total		44,229	46,156	

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)	216,907	1
Wholesale fire protection billed	25,496	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	242,403	
Forfeited Discounts (470):		
Customer late payment charges	4,743	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	4,743	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTION FEES AND NSF CHECK FEES	3,189	7
Total Miscellaneous Service Revenues (471)	3,189	
Rents from Water Property (472):		
ANNUAL RENTAL FEE FOR ANTENNA LOCATED ON RESERVOIR	18,920	8
Total Rents from Water Property (472)	18,920	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,894	10
Other (specify):		
MISC. HANDLING AND COPY FEES	116	11
Total Other Water Revenues (474)	11,010	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	6,229	6,828	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	4,596	6,980	4
Total Source of Supply Expenses	10,825	13,808	
PUMPING EXPENSES			
Operation Labor (620)	11,304	9,888	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	118,594	101,176	7
Operation Supplies and Expenses (623)	351	86	8
Maintenance of Pumping Plant (625)	15,069	13,577	9
Total Pumping Expenses	145,318	124,727	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,955	1,629	10
Chemicals (631)	22,395	22,019	11
Operation Supplies and Expenses (632)	9,488	7,123	12
Maintenance of Water Treatment Plant (635)	1,716	390	13
Total Water Treatment Expenses	35,554	31,161	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	68,174	82,699	14
Operation Supplies and Expenses (641)	17,101	13,739	15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,150	17,527	16
Maintenance of Mains (651)	25,024	30,275	17
Maintenance of Services (652)	48,377	24,340	18
Maintenance of Meters (653)	11,284	10,994	19
Maintenance of Hydrants (654)	23,451	11,770	20
Maintenance of Other Plant (655)	315	175	21
Total Transmission and Distribution Expenses	204,876	191,519	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	12,534	12,625	22
Accounting and Collecting Labor (902)	29,146	40,985	23
Supplies and Expenses (903)	5,694	6,027	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	47,374	59,637	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,942	26,219	27
Office Supplies and Expenses (921)	13,952	9,658	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	25,770	34,368	30
Property Insurance (924)	4,974	2,767	31
Injuries and Damages (925)	11,748	4,017	32
Employee Pensions and Benefits (926)	82,149	70,012	33
Regulatory Commission Expenses (928)	110	2,220	34
Miscellaneous General Expenses (930)	29,041	19,350	35
Transportation Expenses (933)	8,554	10,217	36
Maintenance of General Plant (935)	8,190	7,324	37
Total Administrative and General Expenses	229,430	186,152	
Total Operation and Maintenance Expenses	673,377	607,004	

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		157,235	140,759	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,118	3,945	2
Net property tax equivalent		153,117	136,814	
Social Security		19,086	20,714	3
PSC Remainder Assessment		1,094	891	4
Other (specify): REFUND OF 2001 TAX EQUIVALENT FROM CITY			(1,918)	5
CAPITALIZE TAXES ON WELL, RIVER CROSSING & BOOSTER STATION CWIP		(15,512)	(4,761)	6
Total tax expense		157,785	151,740	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229224				3
County tax rate	mills		5.479028				4
Local tax rate	mills		11.247590				5
School tax rate	mills		9.835820				6
Voc. school tax rate	mills		1.562275				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.353937				10
Less: state credit	mills		1.216554				11
Net tax rate	mills		27.137383				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.247590				14
Combined School Tax Rate	mills		11.398095				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.645685				17
Total Tax Rate	mills		28.353937				18
Ratio of Local and School Tax to Total	dec.		0.798679				19
Total tax net of state credit	mills		27.137383				20
Net Local and School Tax Rate	mills		21.674049				21
Utility Plant, Jan. 1	\$	8,478,101	8,478,101				22
Materials & Supplies	\$	42,992	42,992				23
Subtotal	\$	8,521,093	8,521,093				24
Less: Plant Outside Limits	\$	210,106	210,106				25
Taxable Assets	\$	8,310,987	8,310,987				26
Assessment Ratio	dec.		0.872883				27
Assessed Value	\$	7,254,519	7,254,519				28
Net Local & School Rate	mills		21.674049				29
Tax Equiv. Computed for Current Year	\$	157,235	157,235				30
Tax Equivalent per 1994 PSC Report	\$	114,320					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	157,235					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,860		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)	247,470		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	18,788		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	290,118	0	
PUMPING PLANT			
Land and Land Rights (320)	3,656		12
Structures and Improvements (321)	368,565	609,728	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	72,846		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	268,309	116,088	17
Diesel Pumping Equipment (326)	29,948		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	35,493		20
Total Pumping Plant	778,817	725,816	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	73,054	3,115	23
Total Water Treatment Plant	73,054	3,115	

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)			23,860	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)		(50,942)	196,528	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			18,788	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(50,942)	239,176	
PUMPING PLANT				
Land and Land Rights (320)			3,656	12
Structures and Improvements (321)		(159,789)	818,504	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			72,846	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(137,916)	246,481	17
Diesel Pumping Equipment (326)			29,948	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(24,900)	10,593	20
Total Pumping Plant	0	(322,605)	1,182,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,979		74,190	23
Total Water Treatment Plant	1,979	0	74,190	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,412		24
Structures and Improvements (341)	41,144		25
Distribution Reservoirs and Standpipes (342)	735,666		26
Transmission and Distribution Mains (343)	3,399,427	51,581	27
Fire Mains (344)	0		28
Services (345)	803,796	48,499	29
Meters (346)	435,934	29,193	30
Hydrants (348)	659,044	31,050	31
Other Transmission and Distribution Plant (349)	5,813		32
Total Transmission and Distribution Plant	6,088,236	160,323	
GENERAL PLANT			
Land and Land Rights (389)	2,005		33
Structures and Improvements (390)	20,488		34
Office Furniture and Equipment (391)	23,121		35
Computer Equipment (391.1)	21,330		36
Transportation Equipment (392)	149,275		37
Stores Equipment (393)	767		38
Tools, Shop and Garage Equipment (394)	53,360	11,236	39
Laboratory Equipment (395)	1,395		40
Power Operated Equipment (396)	140,558		41
Communication Equipment (397)	14,212		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,442		44
Other Tangible Property (399)	0		45
Total General Plant	427,953	11,236	
Total utility plant in service directly assignable	7,658,178	900,490	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,658,178	900,490	

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)			7,412 24
Structures and Improvements (341)		(12,515)	28,629 25
Distribution Reservoirs and Standpipes (342)		(218,999)	516,667 26
Transmission and Distribution Mains (343)	3,390	(1,952,588)	1,495,030 27
Fire Mains (344)			0 28
Services (345)	1,600	(515,265)	335,430 29
Meters (346)	12,221		452,906 30
Hydrants (348)	1,850	(71,987)	616,257 31
Other Transmission and Distribution Plant (349)	280		5,533 32
Total Transmission and Distribution Plant	19,341	(2,771,354)	3,457,864
GENERAL PLANT			
Land and Land Rights (389)			2,005 33
Structures and Improvements (390)			20,488 34
Office Furniture and Equipment (391)	203		22,918 35
Computer Equipment (391.1)			21,330 36
Transportation Equipment (392)			149,275 37
Stores Equipment (393)			767 38
Tools, Shop and Garage Equipment (394)	990		63,606 39
Laboratory Equipment (395)			1,395 40
Power Operated Equipment (396)			140,558 41
Communication Equipment (397)			14,212 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,442 44
Other Tangible Property (399)			0 45
Total General Plant	1,193	0	437,996
Total utility plant in service directly assignable	22,513	(3,144,901)	5,391,254
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	22,513	(3,144,901)	5,391,254

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		50,942	50,942 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	50,942	50,942
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		159,789	159,789 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		137,916	137,916 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)		24,900	24,900 20
Total Pumping Plant	0	322,605	322,605
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		206,979	27
Fire Mains (344)			28
Services (345)		18,484	29
Meters (346)			30
Hydrants (348)		32,077	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	257,540	
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	257,540	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	257,540	

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)		12,515	12,515 25
Distribution Reservoirs and Standpipes (342)		218,999	218,999 26
Transmission and Distribution Mains (343)		1,952,588	2,159,567 27
Fire Mains (344)			0 28
Services (345)		515,265	533,749 29
Meters (346)			0 30
Hydrants (348)		71,987	104,064 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	2,771,354	3,028,894
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	3,144,901	3,402,441
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	3,144,901	3,402,441

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			66,109	66,109	1
February			62,529	62,529	2
March			62,354	62,354	3
April			60,348	60,348	4
May			68,821	68,821	5
June			71,827	71,827	6
July			76,569	76,569	7
August			81,319	81,319	8
September			66,579	66,579	9
October			65,396	65,396	10
November			61,071	61,071	11
December			65,573	65,573	12
Total annual pumpage	0	0	808,495	808,495	
Less: Water sold				760,781	13
Volume pumped but not sold				47,714	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				2,470	16
Volume related to equipment/system malfunction				7,500	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				9,970	19
Volume pumped but unaccounted for				37,744	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,899	23
Date of maximum: 8/26/2003					24
Cause of maximum:					25
Hot and dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,106	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				1,639,614	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)	
HILL STREET	2	301	12	936,000	Yes	1
JEFFERSON STREET	4	387	28	1,440,000	Yes	2
SAUK AVENUE	6	360	19	1,296,000	Yes	3
GALL ROAD	7	185	24	1,872,000	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	BARNHART PUMP NO. 1	BARNHART PUMP NO. 2	BARNHART PUMP NO. 3	1
Location	660 COMMERCE AVE.	660 COMMERCE AVE.	660 COMMERCE AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE - DEMING	CRANE - DEMING	GRUNDFOS	5
Year Installed	2003	2003	2003	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	2,750	2,750	155	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	U.S. ELECTRICAL	GRUNDFOS	9 10
Year Installed	2003	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BARNHART PUMP NO. 4	HI-LIFT PUMP NO. 1	HI-LIFT PUMP NO. 2	14
Location	660 COMMERCE AVE.	1807 OAK ST.	1807 OAK ST.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GRUNDFOS	WEINAN	WEINAN	18
Year Installed	2003	1971	1971	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	155	500	500	21
Pump Motor or Standby Engine Mfr	GRUNDFOS	MARATHON	MARATHON	22 23
Year Installed	2003	1971	1971	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	3	40	40	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HI-LIFT PUMP NO. 3.IFT-STANDBY GENERATOR	WELL 2-STANDBY MOTOR		1
Location	1807 OAK ST.	1807 OAK ST.	722 HILL ST.	2
Purpose	B	S	S	3
Destination	D	D	D	4
Pump Manufacturer	WEINAN	WEINAN	GOULDS	5
Year Installed	1971	1971	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	MARATHON	INTERNAT'L HARVESTOR	FORD	10
Year Installed	1971	1971	1998	11
Type	ELECTRIC	NATURAL GAS	PROPANE	12
Horsepower	40	172	161	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4-STANDBY MOTOR	WELL 6-STANDBY MOTOR	WELL 7-STANDBY MOTOR	14
Location	808 JEFFERSON ST.	919 SAUK AVE.	801 GALL RD.	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1961	1987	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,300	21
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	JOHN DEERE	23
Year Installed	1961	1976	1994	24
Type	NATURAL GAS	DIESEL	DIESEL	25
Horsepower	250	260	200	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 2	WELL NO. 4	WELL NO. 6	1
Location	722 HILL ST.	808 JEFFERSON ST.	919 SAUK AVE.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	GOULDS	5
Year Installed	1998	1961	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,100	900	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	GENERAL ELECTRIC	U.S. ELECTRIC	10
Year Installed	1998	1961	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 7			14
Location	801 GALL RD.			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	200			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. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	4
Year constructed	1885	1954	1971	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	247	247	180	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	277,000	1,250,000	250,000	11
Total capacity in gallons (actual)				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
Is a corrosion control chemical used (yes, no)?				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
Is water fluoridated (yes, no)?				25

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. 4, MOORE ST.	NO. 5, INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1978	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	247	247	6
Total capacity in gallons (actual)	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	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.)	5.6100	5.6100	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	4,070	0	0	0	4,070	1
M	D	2.000	6,184	0	895	0	5,289	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	2,491	0	0	0	2,491	4
M	D	6.000	182,943	1,563	0	0	184,506	5
M	D	8.000	71,886	1,291	0	0	73,177	6
M	S	8.000	1,058	0	0	0	1,058	7
M	D	10.000	29,653	1,272	0	0	30,925	8
M	S	10.000	105	0	0	0	105	9
M	D	12.000	28,268	1,532	0	0	29,800	10
M	D	14.000	3,003	0	0	0	3,003	11
M	D	16.000	3,343	0	0	0	3,343	12
Total Within Municipality			333,004	5,658	895	0	337,767	
M	D	8.000	7,695	0	0	0	7,695	13
Total Outside of Municipality			7,695	0	0	0	7,695	
Total Utility			340,699	5,658	895	0	345,462	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	192	0	12	0	180		1
M	0.500	4	0	4	0	0		2
M	0.750	1,719	0	17	0	1,702		3
L	0.750	27	0	2	0	25		4
M	1.000	1,816	50	0	0	1,866		5
M	1.250	2	0	0	0	2		6
M	1.500	58	4	0	0	62		7
M	2.000	100	1	0	0	101		8
M	3.000	2	0	0	0	2		9
M	4.000	25	0	0	0	25		10
P	4.000	1	0	0	0	1		11
M	6.000	28	2	0	0	30		12
M	8.000	10	8	0	0	18		13
M	10.000		1	0	0	1		14
M	12.000	2	0	0	0	2		15
M	16.000	1	0	0	0	1		16
Total Utility		3,987	66	35	0	4,018	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,852	294	186	1	3,961	482	1
0.750	129	0	4	0	125	4	2
1.000	82	4	0	0	86	5	3
1.500	67	0	0	0	67	4	4
2.000	52	3	3	0	52	9	5
3.000	16	1	1	0	16	8	6
4.000	8	0	0	0	8	1	7
6.000	6	0	0	0	6	5	8
Total:	4,212	302	194	1	4,321	518	

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	3,536	277	10	16	0	122	3,961	1
0.750	58	58	1	3	0	5	125	2
1.000	6	51	8	9	0	12	86	3
1.500	0	50	5	8	0	4	67	4
2.000	0	29	9	12	0	2	52	5
3.000	0	5	0	9	0	2	16	6
4.000	0	3	1	1	0	3	8	7
6.000	0	1	1	1	2	1	6	8
Total:	3,600	474	35	59	2	151	4,321	

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	3				3	1
Within Municipality	646	25	11		660	2
Total Fire Hydrants	649	25	11	0	663	
Flushing Hydrants						
	5		1		4	3
Total Flushing Hydrants	5	0	1	0	4	

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

Number of hydrants operated during year:	345
Number of distribution system valves end of year:	992
Number of distribution valves operated during year:	353

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 650 - In 2002, video inspections of all five reservoirs with the subsequent cleaning of the Moore St. elevated tank caused this expense account to increase for that year. Consequently, without the aforementioned costs, the decrease in this expense is normal. In 2003, continued costs were incurred for an evaluation of the Birch St. standpipe.

Account 652 - Expenses increased in 2003 due to numerous sidewalk and gutter replacements the Utility incurred during the "2003" Public Works Street Reconstruction Project on the southside of the city. Since the road was excavated, the Utility replaced several lead/iron services with copper and had to restore the homeowners' property to its original state.

Account 654 - Expenses increased in 2003 as the Utility crew members were able to perform all of our scheduled hydrant maintenance projects.

Account 902 - Expenses decreased for the year when a portion of the utility accountant/office manager's wages were posted to Account 920: Administrative & General Salaries. In 2002, all wages for the accounting/managerial position were posted to this account classification.

Account 920 - Expenses increased for the year when a portion of the utility accountant/office manager's wages were posted to this account and not to Account 902: Accounting/Collecting Labor as previously recorded in 2002.

Account 921 - Expenses increased for 2003 due to additional building maintenance costs at the new City Services Facility where the Utility offices relocated to in November, 2001. Our 13.91% of the building's operating expenses are recorded in this account as office expense.

Account 923 - Expenses decreased in 2003 since additional yearend accounting services and the filing of the Utility's rate increase application with the PSC were not required from our CPA firm, Virchow, Krause and Company as in 2002.

Account 924 - Expenses increased in 2003 due to industry-wide insurance rate increases resulting from the effects of the "911" tragedy.

Account 925 - Expense returned to normal reflecting the actual insurance costs for 2003. In 2002, credits were issued on the Water Utility's annual insurance invoice to rectify an error from 2001 when the Wastewater Dept's worker's compensation and liability premiums were included on the Water Dept's billing. The Water Utility paid the 2001 invoice so the City credited back the overpayment on the 2002 billing causing the fluctuation in this expense category.

Account 928 - Decrease in expense is normal. In 2002, an application to raise rates was filed with the PSC. As a result of the fees charged by the PSC for the time spent on our rate case, expenses increased for 2002. Since the rate change was finalized in 2002, total regulatory commission expense returns to normal activity in 2003.

Account 930 - The lease payments for the portion of the City Services Facility the Utility occupies is recorded in this account as misc. general

WATER OPERATING SECTION FOOTNOTES

expenses. Expenses increased in 2003 due to the scheduled lease payments for the building being higher than 2002.

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 \$50,000, please explain. If applicable, provide construction authorization.

Account 321 - The "Aubrey Barnhart" Booster Station located at 660 Commerce Ave. was placed into service in March, 2003. The total cost of the building structure is \$609,728.00.

Account 325 - The "Aubrey Barnhart" Booster Station located at 660 Commerce Ave. was placed into service in March, 2003. The total cost of the electric pumping equipment associated with the new booster station is \$116,088.00.

Account 332 - The Utility purchased a new "Regal" chlorinator for Well No. 4 @ \$1800.00 and an "Airaware" chlorine gas detector for Well No. 2 @ \$1315.00.

Account 394 - The Utility purchased a new "Wachs" Valve Turner @ \$11,236.00.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account 332 - The Utility retired the old W & T chlorinator purchased in 1986 for Well No. 4 @ \$1979.00.

Account 349 - The Utility retired two old water fountains purchased in 1984 and placed at various locations in the City @ \$280.00.

Account 391 - The Utility retired an old "Sharp" calculator purchased in 1989 for the office manager @ \$103.00 and retired an old "Sanyo" recorder with microphone purchased in 1992 @ \$100.00.

Account 394 - The Utility retired an old "Ford" test bench purchased in 1992 @ \$990.00.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

(SOURCE OF SUPPLY PLANT)

Account 314 - The adjustment represents the reclassification of the 1/1/03 total Wells & Springs plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

(PUMPING PLANT)

Account 321 - The adjustment represents the reclassification of the 1/1/03 total Structures & Improvements plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 325 - The adjustment represents the reclassification of the 1/1/03 total Electric Pumping Equipment plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 328 - The adjustment represents the reclassification of the 1/1/03 total Other Pumping Equipment plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

(TRANSMISSION AND DISTRIBUTION PLANT)

Account 341 - The adjustment represents the reclassification of the 1/1/03 total Structures & Improvements plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 342 - The adjustment represents the reclassification of the 1/1/03 total Distribution Reservoirs & Standpipes plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 343 - The adjustment represents the reclassification of the 1/1/03 total Transmission & Distribution Mains plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 345 - The adjustment represents the reclassification of the 1/1/03 total Services plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 348 - The adjustment represents the reclassification of the 1/1/03 total Hydrants plant balance by separating the plant "contributed" from plant "financed by the utility or municipality."

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

(SOURCE OF SUPPLY PLANT)

Account 314 - The adjustment represents the reclassification of the 1/1/03 total Wells & Springs plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

(PUMPING PLANT)

Account 321 - The adjustment represents the reclassification of the 1/1/03 total Structures & Improvements plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 325 - The adjustment represents the reclassification of the 1/1/03 total Electric Pumping Equipment plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 328 - The adjustment represents the reclassification of the 1/1/03 total Other Pumping Equipment plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

(TRANSMISSION AND DISTRIBUTION PLANT)

Account 341 - The adjustment represents the reclassification of the 1/1/03 total Structures & Improvements plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 342 - The adjustment represents the reclassification of the 1/1/03 total Distribution Reservoirs & Standpipes plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 343 - The adjustment represents the reclassification of the 1/1/03 total Transmission & Distribution Mains plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 345 - The adjustment represents the reclassification of the 1/1/03 total Services plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Account 348 - The adjustment represents the reclassification of the 1/1/03 total Hydrants plant balance by separating plant "contributed" from plant "financed by the utility or municipality."

Water Mains (Page W-17)

General footnotes

Main retirements occurred as part of the City's "2003" Public Works road reconstruction project when smaller watermain was replaced with larger watermain for increased water flow on South Center and Withington Streets located on the southside of the city.

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

Main additions were paid for by the Utility, developers and the City of Baraboo.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

General footnotes

Service retirements occurred as part of the City's "2003" Public Works road reconstruction project when lead and iron services were upgraded to copper on several streets located on the southside of the city. (Lake St., Elm St., Walnut St., Withington St. and South Center St.)

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

Service additions were paid for by the Utility, developers and the City of Baraboo.

Meters (Page W-19)

Explain all reported adjustments.

Adjustment was made to reconcile to actual amount on hand at year end.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The remaining distribution valves that were not operated during 2003 will be operated during 2004.
