



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MONROE MUNICIPAL WATER UTILITYPrincipal Office: 1065 5TH AVE
MONROE, WI 53566For 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: MONROE MUNICIPAL WATER UTILITY

Utility Address: 1065 5TH AVE
MONROE, WI 53566

When was utility organized? 1/1/1888

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JAMIE GOULD

Title: WATER UTILITY ACCOUNTING MANAGER

Office Address:

1065 5TH AVE
MONROE, WI 53566

Telephone: (608) 329 - 2483

Fax Number: (608) 329 - 2488

E-mail Address: JGould@cityofmonroe.org

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

Name: MR. KEITH INGWELL

Title: PRESIDENT

Office Address:

1409-17TH STREET
MONROE, WI 53566

Telephone: (608) 328 - 9415

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR STEVEN P. MADSEN

Title: AUDITOR

Office Address: REFUE, PAS, JACOBSON & KOSTER
901-16THN AVE
MONROE, WI 53566

Telephone: (608) 325 - 2141

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L KENNISON

Title: OPERATION SUPERVISOR / UTILITY MANAGER

Office Address:

1065 5TH AVE
MONROE, WI 53566

Telephone: (608) 329 - 2485

Fax Number: (608) 329 - 2488

E-mail Address: mkennison@cityofmonroe.org

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

- MR PAUL HANNES, ALDERPERSON
- MR KEITH E INGWELL, PRESIDENT / ALDERPERSON
- MR TODD R JENSON, VICE PRESIDENT / ALDERPERSON
- MRS KATE MARESCH, ALDERPERSON
- MR MIKE D TEASDALE, ALDERPERSON

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,231,524	1,245,374	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	663,762	652,564	2
Depreciation Expense (403)	172,333	195,837	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	225,576	214,918	5
Total Operating Expenses	1,061,671	1,063,319	
Net Operating Income	169,853	182,055	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	169,853	182,055	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,454	1,022	7
Income from Nonutility Operations (417)	(154)	(115)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,939	28,881	10
Miscellaneous Nonoperating Income (421)	103,954	0	11
Total Other Income	126,193	29,788	
Total Income	296,046	211,843	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	24,329	0	13
Total Miscellaneous Income Deductions	24,329	0	
Income Before Interest Charges	271,717	211,843	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	145,728	156,495	14
Amortization of Debt Discount and Expense (428)	6,000	6,000	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	151,728	162,495	
Net Income	119,989	49,348	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,117,630	1,971,487	20
Balance Transferred from Income (433)	119,989	49,348	21
Miscellaneous Credits to Surplus (434)	1,892,599	196,507	22
Miscellaneous Debits to Surplus--Debit (435)	15,953	13,129	23
Appropriations of Surplus--Debit (436)	229,415	86,583	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,884,850	2,117,630	

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	1,231,524		1,231,524	1
Total (Acct. 400):	1,231,524	0	1,231,524	
Operation and Maintenance Expense (401-402):				
Derived	663,762		663,762	2
Total (Acct. 401-402):	663,762	0	663,762	
Depreciation Expense (403):				
Derived	172,333		172,333	3
Total (Acct. 403):	172,333	0	172,333	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	225,576		225,576	5
Total (Acct. 408):	225,576	0	225,576	
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:	169,853	0	169,853	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,454		1,454	8
Total (Acct. 415-416):	1,454	0	1,454	
Income from Nonutility Operations (417):				
INCOME AND EXPENSE ON PRIVATE WELLS	(154)		(154)	9
Total (Acct. 417):	(154)	0	(154)	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	3,767	0	3,767	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 RESTRICTED ASSETS	17,172	0	17,172 12
Total (Acct. 419):	20,939	0	20,939
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		103,954	103,954 13
NONE	0	0	0 14
Total (Acct. 421):	0	103,954	103,954
TOTAL OTHER INCOME:	22,239	103,954	126,193
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		24,329	24,329 16
NONE	0	0	0 17
Total (Acct. 426):	0	24,329	24,329
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	24,329	24,329
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	145,728		145,728 18
Total (Acct. 427):	145,728	0	145,728
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF BOND DISCOUNT	6,000		6,000 19
Total (Acct. 428):	6,000	0	6,000
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	151,728	0	151,728
NET INCOME:	40,364	79,625	119,989
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,117,630	0	2,117,630 24
Total (Acct. 216):	2,117,630	0	2,117,630
Balance Transferred from Income (433):			
Derived	40,364	79,625	119,989 25
Total (Acct. 433):	40,364	79,625	119,989
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX EQUIVALENT WAIVED	207,365	0	207,365 26
UNAPPROPRIATED EARNED SURPLUS, CONTRIBUTED F	0	1,685,234	1,685,234 27
Total (Acct. 434):	207,365	1,685,234	1,892,599
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENT ON DEPRECIATION OF HYDRANTS	15,953	0	15,953 28
Total (Acct. 435)--Debit:	15,953	0	15,953
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	229,415		229,415 29
Total (Acct. 436)--Debit:	229,415	0	229,415
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):	2,119,991	1,764,859	3,884,850

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,508				2,508	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,054				1,054	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,054	0	0	0	1,054	
Net income (or loss)	1,454	0	0	0	1,454	

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	1,231,524	0	0	0	1,231,524	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,231,524	0	0	0	1,231,524	

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	210,967	32,950	243,917	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,055		1,055	6
Other nonutility expenses			0	7
Water utility plant accounts	5,123		5,123	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	32,950	(32,950)	0	18
All other accounts			0	19
Total Payroll	250,095	0	250,095	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,759,754	9,490,871	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,159,330	2,585,582	2
Net Utility Plant	6,600,424	6,905,289	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,600,424	6,905,289	
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)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,449,994	1,242,999	9
Total Other Property and Investments	1,449,994	1,242,999	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	146,483	213,638	10
Special Deposits (132-134)	114,365	120,991	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	295,141	326,810	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	20,845	19,525	18
Materials and Supplies (151-163)	39,829	40,703	19
Prepayments (165)	1,570	735	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	618,233	722,402	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	54,178	60,178	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	54,178	60,178	
Total Assets and Other Debits	8,722,829	8,930,868	

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)	525,964	428,335	26
Appropriated Earned Surplus (215)	1,294,909	1,065,494	27
Unappropriated Earned Surplus (216)	3,884,850	2,117,630	28
Total Proprietary Capital	5,705,723	3,611,459	
LONG-TERM DEBT			
Bonds (221-222)	2,900,000	3,100,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,900,000	3,100,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	15,333	42,837	33
Payables to Municipality (233)	18,206	39,946	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	11,382	12,140	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	72,185	76,753	41
Total Current and Accrued Liabilities	117,106	171,676	
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	2,047,733	49
Total Liabilities and Other Credits	8,722,829	8,930,868	

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	9,490,871	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)	7,586,419	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,043,809	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)	129,526				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	9,759,754	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)	2,787,595	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	371,735	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	3,159,330	0	0	0	
Net Utility Plant	6,600,424	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)	2,585,582				2,585,582	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	172,333				172,333	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,122				10,122	6
Accruals charged other						7
accounts (specify):						8
Acc. Deprec (111.2)/Misc. Dr (435)	29,795				29,795	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	212,250	0	0	0	212,250	13
Debits during year						14
Book cost of plant retired	10,237				10,237	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	10,237	0	0	0	10,237	19
Balance end of year (111.1)	2,787,595	0	0	0	2,787,595	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)	24,329				24,329	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	347,407				347,407	10
Total credits	371,736	0	0	0	371,736	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)	371,736	0	0	0	371,736	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)	39,829	40,703	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	39,829	40,703	

**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)				
1993 REVENUE REFUNDING BONDS	1,618	428	6,336	1
2001 REVENUE REFUNDING BONDS	4,382	428	47,842	2
Total			54,178	
Unamortized premium on debt (251)				
NONE				3
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	428,335	1
Changes during year (explain):		
SOUTH INDUSTRIAL PARK AND 3RD AVE PROJECT	97,629	2
Balance end of year	<u>525,964</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)	
Water System Revenue Refunding Bonds Series 1	10/01/1993	12/01/2007	4.00%	645,000	1
Water System Revenue Refunding Bonds Series 1	06/01/2001	12/01/2014	4.50%	2,255,000	2
Total Bonds (Account 221):				2,900,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,900,000

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)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	234,806	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>234,806</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,834	7
PSC Remainder Assessment	1,377	8
Other (explain):		
PROPERTY TAX EQUIVALENT WAIVED BY CITY	216,595	9
Total payments and other debits	<u>234,806</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)					
Mortgage Revenue Refunding Bonds dated 10/1/93	3,224	38,371	38,905	2,690	1
MORTGAGE REVENUE REFUNDING BONDS DATED 6/1/01	8,916	107,357	107,581	8,692	2
Subtotal	12,140	145,728	146,486	11,382	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	12,140	145,728	146,486	11,382	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BONDS	442,337	3
Total (Acct. 125):	442,337	
Depreciation Fund (126):		
DEPRECIATION	1,007,657	4
Total (Acct. 126):	1,007,657	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
TEMPORARY CASH INVESTMENTS	114,365	7
Total (Acct. 134):	114,365	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	291,384	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
INVENTORY SALES	3,757	12
Total (Acct. 142):	295,141	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)
Receivables from Municipality (145):		
OFFICE SUPPLIES, LABOR, SHARED METER CHARGES	20,845	16
Total (Acct. 145):	20,845	
Prepayments (165):		
PROPERTY INSURANCE	1,570	17
Total (Acct. 165):	1,570	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
BENEFITS, OFFICE SUPPLIES	18,206	23
Total (Acct. 233):	18,206	
Other Deferred Credits (253):		
NONE		24
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)	7,461,417	0	0	0	7,461,417	1
Materials and Supplies	40,266	0	0	0	40,266	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,686,588	0	0	0	2,686,588	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	4,815,095	0	0	0	4,815,095	
Net Operating Income	169,853	0	0	0	169,853	7
Net Operating Income as a percent of						
Average Net Rate Base	3.53%	N/A	N/A	N/A	3.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Acct 434: The City of Monroe waived the 2003 Property Tax Equivalent for the fourth year.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Jamie Gould is the new Water Utility Accounting Manager for the water utility. She started in November 2003.

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	2,047,733	0	0	0	0	2,047,733	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,047,733					2,047,733	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)	1,209,847	1,223,625	1
Total Sales of Water	1,209,847	1,223,625	
Other Operating Revenues			
Forfeited Discounts (470)	2,028	1,975	2
Miscellaneous Service Revenues (471)	2,195	1,662	3
Rents from Water Property (472)	7,765	7,320	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,689	10,792	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	21,677	21,749	
Total Operating Revenues	1,231,524	1,245,374	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,237	3,412	8
Pumping Expenses (620-633)	177,761	201,767	9
Water Treatment Expenses (640-652)	20,259	20,869	10
Transmission and Distribution Expenses (660-678)	162,870	125,427	11
Customer Accounts Expenses (901-905)	17,762	22,853	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	283,873	278,236	14
Total Operation and Maintenance Expenses	663,762	652,564	
Other Operating Expenses			
Depreciation Expense (403)	172,333	195,837	15
Amortization Expense (404-407)		0	16
Taxes (408)	225,576	214,918	17
Total Other Operating Expenses	397,909	410,755	
Total Operating Expenses	1,061,671	1,063,319	
NET OPERATING INCOME	169,853	182,055	

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	3,690	197,652	433,627	4
Commercial	579	152,830	246,005	5
Industrial	29	180,259	210,779	6
Total Metered Sales to General Customers (461)	4,298	530,741	890,411	
Private Fire Protection Service (462)	1		33,972	7
Public Fire Protection Service (463)	1		261,653	8
Other Sales to Public Authorities (464)	47	13,506	23,811	9
Sales to Irrigation Customers (465)		0		10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,347	544,247	1,209,847	

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)	260,763	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)	890	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	261,653	
Forfeited Discounts (470):		
Customer late payment charges	2,028	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,028	
Miscellaneous Service Revenues (471):		
WATER TURN ON CHARGES	2,195	7
Total Miscellaneous Service Revenues (471)	2,195	
Rents from Water Property (472):		
EQUIPMENT RENTAL & APARTMENT RENT	7,765	8
Total Rents from Water Property (472)	7,765	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,673	10
Other (specify): MISCELLANEOUS CHARGES FOR SERVICE	16	11
Total Other Water Revenues (474)	9,689	

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)	1,227	3,412	1
Operation Labor and Expenses (601)	10	0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	1,237	3,412	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	111	1,445	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	143,707	133,765	17
Pumping Labor and Expenses (624)	14,143	12,929	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,160	2,759	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	1,282	2,949	22
Maintenance of Structures and Improvements (631)	7,521	14,487	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	7,837	33,433	25
Total Pumping Expenses	177,761	201,767	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	801	967	26
Chemicals (641)	9,423	10,084	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)	7,874	8,410	28
Miscellaneous Expenses (643)	107	0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	681	874	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,373	534	33
Total Water Treatment Expenses	20,259	20,869	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	2,213	4,414	34
Storage Facilities Expenses (661)	873	1,128	35
Transmission and Distribution Lines Expenses (662)	6,542	9,699	36
Meter Expenses (663)	8,990	7,262	37
Customer Installations Expenses (664)	944	906	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	2,476	4,171	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,218	2,091	43
Maintenance of Transmission and Distribution Mains (673)	96,893	55,180	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	27,947	22,880	46
Maintenance of Meters (676)	4,046	3,535	47
Maintenance of Hydrants (677)	5,921	13,316	48
Maintenance of Miscellaneous Plant (678)	3,807	845	49
Total Transmission and Distribution Expenses	162,870	125,427	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		71	50
Meter Reading Labor (902)	4,700	4,764	51
Customer Records and Collection Expenses (903)	13,062	17,852	52
Uncollectible Accounts (904)		166	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	17,762	22,853	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	58,554	50,312	56
Office Supplies and Expenses (921)	18,422	15,133	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	46,700	65,585	59
Property Insurance (924)	23,972	16,945	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	78,184	85,769	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	34,022	22,471	65
Rents (931)		0	66
Maintenance of General Plant (932)	24,019	22,021	67
Total Administrative and General Expenses	283,873	278,236	
Total Operation and Maintenance Expenses	663,762	652,564	

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		216,595	205,619	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,230	9,112	2
Net property tax equivalent		207,365	196,507	
Social Security		16,834	17,343	3
PSC Remainder Assessment		1,377	1,068	4
Other (specify): NONE			0	5
Total tax expense		225,576	214,918	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205199				3
County tax rate	mills		5.794942				4
Local tax rate	mills		10.023490				5
School tax rate	mills		13.245934				6
Voc. school tax rate	mills		1.863173				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.132738				10
Less: state credit	mills		1.815396				11
Net tax rate	mills		29.317342				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.023490				14
Combined School Tax Rate	mills		15.109107				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.132597				17
Total Tax Rate	mills		31.132738				18
Ratio of Local and School Tax to Total	dec.		0.807272				19
Total tax net of state credit	mills		29.317342				20
Net Local and School Tax Rate	mills		23.667078				21
Utility Plant, Jan. 1	\$	9,490,871	9,490,871				22
Materials & Supplies	\$	40,703	40,703				23
Subtotal	\$	9,531,574	9,531,574				24
Less: Plant Outside Limits	\$	147,695	147,695				25
Taxable Assets	\$	9,383,879	9,383,879				26
Assessment Ratio	dec.		0.975264				27
Assessed Value	\$	9,151,759	9,151,759				28
Net Local & School Rate	mills		23.667078				29
Tax Equiv. Computed for Current Year	\$	216,595	216,595				30
Tax Equivalent per 1994 PSC Report	\$	131,335					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	216,595					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)	9,030		4
Structures and Improvements (311)	15,502		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	317,845		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	342,377	0	
PUMPING PLANT			
Land and Land Rights (320)	5,525		12
Structures and Improvements (321)	845,621		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	721,841		17
Diesel Pumping Equipment (326)	22,987		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,886	534	20
Total Pumping Plant	1,599,860	534	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,294	1,958	22
Water Treatment Equipment (332)	29,133	1,283	23
Total Water Treatment Plant	44,427	3,241	

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)			9,030	4
Structures and Improvements (311)			15,502	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			317,845	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	342,377	
PUMPING PLANT				
Land and Land Rights (320)			5,525	12
Structures and Improvements (321)			845,621	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			721,841	17
Diesel Pumping Equipment (326)			22,987	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,420	20
Total Pumping Plant	0	0	1,600,394	
WATER TREATMENT PLANT				
Land and Land Rights (330)				0 21
Structures and Improvements (331)	1,000		16,252	22
Water Treatment Equipment (332)	485		29,931	23
Total Water Treatment Plant	1,485	0	46,183	

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)	17,179		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	805,984	18,095	26
Transmission and Distribution Mains (343)	4,386,739	91,067	27
Fire Mains (344)	0		28
Services (345)	562,990	4,085	29
Meters (346)	400,402	5,744	30
Hydrants (348)	550,867	21,688	31
Other Transmission and Distribution Plant (349)	1,015		32
Total Transmission and Distribution Plant	6,725,176	140,679	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	245,118	3,420	34
Office Furniture and Equipment (391)	16,540	2,853	35
Computer Equipment (391.1)	26,818	1,221	36
Transportation Equipment (392)	112,116		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,593	1,711	39
Laboratory Equipment (395)	4,020		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	28,715	924	42
SCADA Equipment (397.1)	211,389		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	672,309	10,129	
Total utility plant in service directly assignable	9,384,149	154,583	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,384,149	154,583	

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)			17,179 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			824,079 26
Transmission and Distribution Mains (343)		(1,455,063)	3,022,743 27
Fire Mains (344)			0 28
Services (345)	650	(405,700)	160,725 29
Meters (346)	1,615	(1,840)	402,691 30
Hydrants (348)	4,787	(79,473)	488,295 31
Other Transmission and Distribution Plant (349)			1,015 32
Total Transmission and Distribution Plant	7,052	(1,942,076)	4,916,727
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	1,700		246,838 34
Office Furniture and Equipment (391)			19,393 35
Computer Equipment (391.1)			28,039 36
Transportation Equipment (392)			112,116 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,304 39
Laboratory Equipment (395)			4,020 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			29,639 42
SCADA Equipment (397.1)			211,389 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,700	0	680,738
Total utility plant in service directly assignable	10,237	(1,942,076)	7,586,419
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,237	(1,942,076)	7,586,419

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

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)		68,097	27
Fire Mains (344)			28
Services (345)		10,796	29
Meters (346)			30
Hydrants (348)		17,584	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	96,477	
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	96,477	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	96,477	

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)		1,460,319	1,528,416 27
Fire Mains (344)			0 28
Services (345)		405,700	416,496 29
Meters (346)		1,840	1,840 30
Hydrants (348)		79,473	97,057 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,947,332	2,043,809
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	1,947,332	2,043,809
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,947,332	2,043,809

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)	6,129	2.67%	414	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	203,054	2.94%	9,345	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	209,183		9,759	
PUMPING PLANT				
Structures and Improvements (321)	396,339	2.44%	20,633	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	459,020	4.42%	31,905	12
Diesel Pumping Equipment (326)	21,753	4.29%	986	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,678	4.29%	178	15
Total Pumping Plant	880,790		53,702	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,697	2.50%	394	16
Water Treatment Equipment (332)	12,042	6.00%	1,772	17
Total Water Treatment Plant	15,739		2,166	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	155,006	1.87%	15,241	19
Transmission and Distribution Mains (343)	698,934	0.93%	27,664	20
Fire Mains (344)	0			21
Services (345)	136,614	2.09%	3,323	22
Meters (346)	111,311	5.03%	20,152	23
Hydrants (348)	118,943	1.59%	7,775	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					6,543	1
312					0	2
313					0	3
314					212,399	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	218,942	
321					416,972	8
322					0	9
323					0	10
324					0	11
325					490,925	12
326					22,739	13
327					0	14
328					3,856	15
	0	0	0	0	934,492	
331	1,000				3,091	16
332	485				13,329	17
	1,485	0	0	0	16,420	
341					0	18
342					170,247	19
343				52	726,650	20
344					0	21
345	650			(2,230)	137,057	22
346	1,615			31,921	161,769	23
348	4,787			52	121,983	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)	975	5.00%	40	25
Total Transmission and Distribution Plant	<u>1,221,783</u>		<u>74,195</u>	
GENERAL PLANT				
Structures and Improvements (390)	16,500	2.25%	5,535	26
Office Furniture and Equipment (391)	8,292	5.83%	1,047	27
Computer Equipment (391.1)	26,817	26.67%	326	28
Transportation Equipment (392)	49,658	10.50%	11,772	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	5,818	5.83%	1,659	31
Laboratory Equipment (395)	1,957	5.83%	234	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	14,193	9.17%	2,676	34
SCADA Equipment (397.1)	134,852	9.17%	19,384	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>258,087</u>		<u>42,633</u>	
Total accum. prov. directly assignable	<u>2,585,582</u>		<u>182,455</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>2,585,582</u></u>		<u><u>182,455</u></u>	

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					1,015 25
	<u>7,052</u>	0	0	29,795	<u>1,318,721</u>
390	1,700				20,335 26
391					9,339 27
391.1					27,143 28
392					61,430 29
393					0 30
394					7,477 31
395					2,191 32
396					0 33
397					16,869 34
397.1					154,236 35
398					0 36
399					0 37
	<u>1,700</u>	0	0	0	<u>299,020</u>
	<u>10,237</u>	0	0	29,795	<u>2,787,595</u>
					0 38
	<u>10,237</u>	0	0	29,795	<u>2,787,595</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)		0.93%	14,012	20
Fire Mains (344)				21
Services (345)		2.09%	8,663	22
Meters (346)		5.03%		23
Hydrants (348)		1.59%	1,654	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				236,595	250,607 20
344					0 21
345				100,107	108,770 22
346				1,840	1,840 23
348				8,864	10,518 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>24,329</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>24,329</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>24,329</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	347,406	371,735
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	347,406	371,735
					0 38
	0	0	0	347,406	371,735

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			51,942	51,942	1
February			50,188	50,188	2
March			53,513	53,513	3
April			55,715	55,715	4
May			57,490	57,490	5
June			57,015	57,015	6
July			62,359	62,359	7
August			65,251	65,251	8
September			56,034	56,034	9
October			53,317	53,317	10
November			46,964	46,964	11
December			51,961	51,961	12
Total annual pumpage	0	0	661,749	661,749	
Less: Water sold				544,247	13
Volume pumped but not sold				117,502	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				11,208	16
Volume related to equipment/system malfunction				21,657	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				32,865	19
Volume pumped but unaccounted for				84,637	20
Percent of water lost				13%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,504	23
Date of maximum: 8/21/2003					24
Cause of maximum:					25
Very hot and dry with the county fair going on.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,181	26
Date of minimum: 11/2/2003					27
Total KWH used for pumping for the year				1,895,770	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)	
1065 5TH AVENUE	#3	1,300	10	1,903,288	Yes	1
1417 7TH AVENUE	#4	1,688	12	1,382,400	Yes	2
4 STREET & 18TH AVENUE	#5	1,530	12	1,323,287	Yes	3
30 STREET & 14TH AVENUE	#6	1,766	15	2,335,890	Yes	4
6TH STREET & 32ND AVENUE	#7	1,792	15	1,708,219	Yes	5

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	N / A	BF 900 12300783	BF 901 / 12300783	1
Location	BOOSTER STATION	WELL #3	WELL # 4	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	LAYNE	5
Year Installed	1996	1987	1994	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	810	995	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1996	1987	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BF 902 / 12300783	BF 903 / 12300783	BF 904 / 12300783	14
Location	WELL # 5	WELL # 6	WELL # 7	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1949	1971	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,150	930	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1949	1971	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	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	N / A			1
Location	BOOSTER STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	FAIRBANKS MORSE			5
Year Installed	1996			6
Type	OTHER			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	10			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 4 RESERVOIR	# 6 RESERVOIR	# 7 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1939	1971	1978	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	15	16	10	6
Total capacity in gallons (actual)	100,000	100,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000	1.7000	2.3000	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	# 5 RESERVOIR	INDUSTRIAL PARK TOWER	NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1949	1996	1949	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	17	110	110	6
Total capacity in gallons (actual)	100,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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	SOUTH TOWER	WELL # 3 RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1914	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110	20		6
Total capacity in gallons (actual)	137,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		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	S	2.000	547	0	0	0	547	1
M	D	4.000	37,399	0	0	0	37,399	2
M	S	4.000	119	0	0	0	119	3
M	D	6.000	175,713	2,381	0	0	178,094	4
P	D	6.000	695	0	0	0	695	5
M	D	8.000	42,020	2,900	0	0	44,920	6
M	T	8.000	7,183	0	0	0	7,183	7
P	D	8.000	675	0	0	0	675	8
M	D	10.000	54,295	580	0	0	54,875	9
M	D	12.000	2,304	0	0	0	2,304	10
M	T	12.000	10,680	0	0	0	10,680	11
P	T	12.000	1,286	0	0	0	1,286	12
M	D	16.000	3,250		0	0	3,250	13
M	T	16.000	2,392	0	0	0	2,392	14
Total Within Municipality			338,558	5,861	0	0	344,419	
M	D	6.000	2,084	0	0	0	2,084	15
M	D	10.000	185	0	0	0	185	16
M	T	12.000	1,214	0	0	0	1,214	17
Total Outside of Municipality			3,483	0	0	0	3,483	
Total Utility			342,041	5,861	0	0	347,902	

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	0.625	637	0	8	0	629		1
M	0.750	2,502	4	3	0	2,503		2
M	1.000	711	12	1	0	722		3
M	1.250	28	0	1	0	27		4
M	1.500	90	9	0	0	99		5
M	2.000	64	1	0	0	65		6
M	3.000	1	0	0	0	1		7
M	4.000	10	0	0	0	10		8
M	6.000	18	0	0	0	18		9
M	8.000	27	0	0	0	27		10
M	10.000	8	0	0	0	8		11
Total Utility		4,096	26	13	0	4,109	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	3,469	18	22	0	3,465	324	1
0.750	565	24	1	0	588	88	2
1.000	167	0	1	0	166	14	3
1.500	58	0	0	0	58	19	4
2.000	50	1	0	0	51	11	5
3.000	11	0	0	0	11	5	6
4.000	6	0	0	0	6	2	7
6.000	1	0	0	0	1	1	8
Total:	4,327	43	24	0	4,346	464	

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	3,169	254	1	10	0	31	3,465	1
0.750	452	106	1	5	0	24	588	2
1.000	12	133	3	13	0	5	166	3
1.500	0	39	7	9	0	3	58	4
2.000	0	25	10	6	0	10	51	5
3.000	0	0	6	4	0	1	11	6
4.000	0	4	1	0	0	1	6	7
6.000	0	0	1		0	0	1	8
Total:	3,633	561	30	47	0	75	4,346	

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	5				5	1
Within Municipality	513	19	7	29	554	2
Total Fire Hydrants	518	19	7	29	559	
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:	559
Number of distribution system valves end of year:	481
Number of distribution valves operated during year:	411

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Acct. 633: During 2002 the utility performed repairs to Well #6, in 2003 there were less repairs to all of the wells, therefore the account balance decreased.

Acct. 673: There was an increase in the amount of water main breaks during 2003. The problem was due to increased overflow pressure.

Acct. 923: Outside services were lower in 2003 compared to 2002, because in 2002 the water utility hired a firm to do a water study for \$39,661. The water utility was also required by the DNR to do lead/copper testing and radium testing.

Acct. 930: In 2003, the amount of requests from Digger's Hotline to locate water mains increased significantly.

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

If Adjustments for any account are nonzero, please explain.

Acct. 343: An adjustment of \$1,455,063 was made to the Transmission and Distribution Mains account to move the contributed mains cost to Transmission and Distribution Mains - Plant Financed by Contributions.

Acct. 345: An adjustment of \$405,700 was made to the Services account to move the contributed services to Services - Plant Financed by Contributions.

Acct. 346: An adjustment of \$1,840 was made to the Meters account to move the contributed meter cost to Meters - Plant Financed by Contributions.

Acct. 348: An adjustment of \$79,473 was made to the Hydrants account to move the contributed hydrants cost to Hydrants - Plant Financed by Contributions.

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.

Acct. 343: \$1,460,319 of contributed transmission and distribution mains were transferred from Plant Financed by Utility or Municipality - Transmission and Distribution Mains. An adjustment of (\$5,256) was made to this account because after a court settlement was reached the developer of Twining Valley was not required to pay for the last \$5,256 to the 2002 Twining Valley project as expected at the end of 2002.

Acct. 345: \$405,700 of contributed services were transferred from Plant Financed by Utility or Municipality - Services.

Acct. 346: \$1,840 of contributed meters were transferred from Plant Financed by Utility or Municipality - Meters.

Acct. 348: \$79,473 of contributed hydrants were transferred from Plant Financed by Utility or Municipality - Hydrants.

Water Mains (Page W-21)

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

In 2003 2381 feet of 6" main, 2900 feet of 8" main, and 580 feet of 10" main were added to the utility. 2638 feet of 8" main and 580 feet of 10" main was installed at the new Industrial Park and 6 1/2 Ave, and was paid for by the City at a cost of \$96,335.28. 2105 feet of 6" main was paid for by the Twining Valley developers at a cost of \$45,672.25. 252 feet of 6" main and 262 feet of 8" main was paid for by the Bakersfield developers at a cost of \$18,691.20. The remaining 6" main was paid for by the utility from it's operating funds.

Water Services (Page W-22)

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

In 2003 4 new 3/4" copper services, 12 - 1" copper services, 9 - 1 1/2" copper services, 1 - 2" copper were added. Bakersfield subdivision had 7 - 1" copper services and 1 - 2" copper service put into service during 2003, these services were installed and contributed during the construction of Phase I in 2002. The cost of these services was \$7,072.55 During 2003, Phase II of the Bakersfield subdivision, 1 - 1" copper service was contributed and put into service. The cost of this new service was \$817.12. One 1" copper service was contributed and put into service in the Alpine Acres Subdivision. The cost of this 1" service was \$438.57. The Twining Valley Loop contributed and put into service 8 - 1 1/2" copper services. 3 - 1" copper services and 1 - 1 1/2" copper service were contributed by a customer and individual contractors in 2003 at a cost of \$2,467.43. The balance of the services were replacements of old services that were installed and paid for from operating funds of the utility.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

Explain all reported Adjustments.

In 2003 the utility was able to identify and and inventory all hydrants in the system. The adjustment of 29 hydrants was made to make our records accruate to the amount of the hydrants actually in the system.
