



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW RICHMOND CITY UTILITIES

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Principal Office: 156 E FIRST STREET  
NEW RICHMOND, WI 54017

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For the Year Ended: DECEMBER 31, 2003

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

### SIGNATURE PAGE

I DENNIS HORNER of  
(Person responsible for accounts)

NEW RICHMOND CITY UTILITIES, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/12/2004  
(Date)

UTILITY MANAGER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** NEW RICHMOND CITY UTILITIES

**Utility Address:** 156 E FIRST STREET  
NEW RICHMOND, WI 54017

**When was utility organized?** 1/1/1890

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DENNIS A HORNER

**Title:** UTILITY MANAGER

**Office Address:**

156 E FIRST STREET  
NEW RICHMOND, WI 54017

**Telephone:** (715) 246 - 3628

**Fax Number:** (715) 246 - 7129

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

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

**Name:** GERALD WARNER

**Title:** PRESIDENT

**Office Address:**

156 EAST FIRST STREET  
NEW RICHMOND, WI 54017

**Telephone:** (715) 246 - 3628

**Fax Number:** (715) 246 - 7129

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 3/18/2004

**Period covered by most recent audit:** 1/1/03 THROUGH 12/31/03

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

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**Name:** MR DENNIS A HORNER

**Title:** UTILITY MANAGER

**Office Address:**

156 E FIRST STREET  
NEW RICHMOND, WI 54017

**Telephone:** (715) 246 - 3628

**Fax Number:** (715) 246 - 7129

**E-mail Address:**

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**Name of utility commission/committee:**

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

- RALPH BERENDS, SECRETARY
- GERALD FREY, COMMISSION MEMBER
- ROBERT MULLEN, COMMISSION MEMBER
- WILLIAM SMITH, COMMISSION MEMBER
- GERALD WARNER, PRESIDENT

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	818,458	748,290	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	446,602	390,560	2
Depreciation Expense (403)	89,720	117,797	3
Amortization Expense (404-407)	1,354	919	4
Taxes (408)	120,637	113,906	5
<b>Total Operating Expenses</b>	<b>658,313</b>	<b>623,182</b>	
<b>Net Operating Income</b>	<b>160,145</b>	<b>125,108</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>160,145</b>	<b>125,108</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,734	27,097	10
Miscellaneous Nonoperating Income (421)	523,544	0	11
<b>Total Other Income</b>	<b>547,278</b>	<b>27,097</b>	
<b>Total Income</b>	<b>707,423</b>	<b>152,205</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	40,384	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,384</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>667,039</b>	<b>152,205</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	35,879	30,275	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)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>35,879</b>	<b>30,275</b>	
<b>Net Income</b>	<b>631,160</b>	<b>121,930</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,799,803	1,669,144	20
Balance Transferred from Income (433)	631,160	121,930	21
Miscellaneous Credits to Surplus (434)	2,416,505	13,967	22
Miscellaneous Debits to Surplus--Debit (435)	0	5,238	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,847,468</b>	<b>1,799,803</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	818,458		818,458	1
<b>Total (Acct. 400):</b>	<b>818,458</b>	<b>0</b>	<b>818,458</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	446,602		446,602	2
<b>Total (Acct. 401-402):</b>	<b>446,602</b>	<b>0</b>	<b>446,602</b>	
<b>Depreciation Expense (403):</b>				
Derived	89,720		89,720	3
<b>Total (Acct. 403):</b>	<b>89,720</b>	<b>0</b>	<b>89,720</b>	
<b>Amortization Expense (404-407):</b>				
Derived	1,354		1,354	4
<b>Total (Acct. 404-407):</b>	<b>1,354</b>	<b>0</b>	<b>1,354</b>	
<b>Taxes (408):</b>				
Derived	120,637		120,637	5
<b>Total (Acct. 408):</b>	<b>120,637</b>	<b>0</b>	<b>120,637</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>160,145</b>	<b>0</b>	<b>160,145</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	23,734	0	23,734 11
<b>Total (Acct. 419):</b>	<b>23,734</b>	<b>0</b>	<b>23,734</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	523,544	523,544 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>523,544</b>	<b>523,544</b>
<b>TOTAL OTHER INCOME:</b>	<b>23,734</b>	<b>523,544</b>	<b>547,278</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	40,384	40,384 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>40,384</b>	<b>40,384</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>40,384</b>	<b>40,384</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	35,879	██████████	35,879 17
<b>Total (Acct. 427):</b>	<b>35,879</b>	<b>0</b>	<b>35,879</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	██████████	0 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	██████████	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>35,879</b>	<b>0</b>	<b>35,879</b>
<b>NET INCOME:</b>	<b>148,000</b>	<b>483,160</b>	<b>631,160</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,799,803	0	1,799,803 23
<b>Total (Acct. 216):</b>	<b>1,799,803</b>	<b>0</b>	<b>1,799,803</b>
<b>Balance Transferred from Income (433):</b>			
Derived	148,000	483,160	631,160 24
<b>Total (Acct. 433):</b>	<b>148,000</b>	<b>483,160</b>	<b>631,160</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR PERIOD ADJUSTMENT TO SET UP PREPAID INSU	4,076	0	4,076 25
CIAC ELIMINATION	0	2,412,189	2,412,189 26
2002 CORRECTION TO PTE AFTER FILING OF PSC REPC	240	0	240 27
<b>Total (Acct. 434):</b>	<b>4,316</b>	<b>2,412,189</b>	<b>2,416,505</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,952,119</b>	<b>2,895,349</b>	<b>4,847,468</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)
Revenues (account 415)					0 1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>					
Cost of merchandise sold					0 2
Payroll					0 3
Materials					0 4
Taxes					0 5
<b>Other (list by major classes):</b>					<b>0 6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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	818,458	0	0	0	818,458	1
Less: interdepartmental sales	4,314		0	0	4,314	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	196				196	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>813,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>813,948</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	181,332		181,332	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	16,099		16,099	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>197,431</b>	<b>0</b>	<b>197,431</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,590,154	6,846,180	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,788,723	1,294,164	2
<b>Net Utility Plant</b>	<b>5,801,431</b>	<b>5,552,016</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	161,263	177,467	5
Other Investments (124)	0	0	6
Special Funds (125)	412,641	54,112	7
<b>Total Other Property and Investments</b>	<b>573,904</b>	<b>231,579</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	322,154	340,335	8
Temporary Cash Investments (132)	600,820	680,948	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	82,108	69,125	11
Other Accounts Receivable (143)	1,464	4,328	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	5,982	14
Materials and Supplies (150)	17,535	16,101	15
Prepayments (165)	4,076	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,028,157</b>	<b>1,116,819</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,990	7,632	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	68,225	102,338	20
<b>Total Deferred Debits</b>	<b>85,215</b>	<b>109,970</b>	
<b>Total Assets and Other Debits</b>	<b>7,488,707</b>	<b>7,010,384</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,486,450	1,486,450	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,847,468	1,799,803	23
<b>Total Proprietary Capital</b>	<b>6,333,918</b>	<b>3,286,253</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	938,363	732,721	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>938,363</b>	<b>732,721</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,153	37,526	28
Payables to Municipality (233)	11,844	4,058	29
Customer Deposits (235)			30
Taxes Accrued (236)	100,560	100,560	31
Interest Accrued (237)	9,947	7,126	32
Other Current and Accrued Liabilities (238)	80,922	66,010	33
<b>Total Current and Accrued Liabilities</b>	<b>216,426</b>	<b>215,280</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,776,130	41
<b>Total Liabilities and Other Credits</b>	<b>7,488,707</b>	<b>7,010,384</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,846,180	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,311,106	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,275,843	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)	3,205				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>7,590,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,384,398	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	404,325	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,788,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,801,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (110.1)</b>	1,294,164				<b>1,294,164</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	89,720				<b>89,720</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,755				<b>11,755</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>101,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,475</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,241				<b>11,241</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>11,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,241</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,384,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,384,398</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

## 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)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	40,384				40,384	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	363,941				363,941	10
<b>Total credits</b>	<b>404,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,325</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>404,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,325</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	17,535	16,101
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>17,535</b>	<b>16,101</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1988 MRB	320	428	1,280	1
2001 GO NOTE	510	428	3,828	2
2002 GO NOTE	178	428	1,516	3
2003 REVENUE BOND	346	428	10,366	4
<b>Total</b>			<b>16,990</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,486,450	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,486,450</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)	
1996A GO BONDS	08/15/1996	10/15/2015	4.65%	76,462	<b>1</b>
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	266,248	<b>2</b>
2001 GO NOTE	07/02/2001	04/01/2011	4.15%	208,225	<b>3</b>
2002 GO BONDS	07/01/2002	04/01/2012	4.80%	97,428	<b>4</b>
2003 REVENUE BOND	09/03/2003	05/01/2023	4.18%	290,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>938,363</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	100,560	1
<b>Accruals:</b>		
Charged water department expense	120,637	2
Charged electric department expense		3
Charged sewer department expense	2,919	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>123,556</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	107,594	6
Social Security taxes	15,102	7
PSC Remainder Assessment	860	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>123,556</u>	
<b>Balance end of year</b>	<u><u>100,560</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)	
<b>Bonds (221)</b>					
2003 REVENUE BOND	0	3,618	0	3,618	1
1997C REVENUE BOND	2,325	13,539	13,913	1,951	2
1996A GO BONDS	1,055	4,172	4,232	995	3
2001 GO NOTE	2,595	10,212	10,295	2,512	4
2002 GO BONDS	1,151	4,338	4,618	871	5
<b>Subtotal</b>	<b>7,126</b>	<b>35,879</b>	<b>33,058</b>	<b>9,947</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,126</b>	<b>35,879</b>	<b>33,058</b>	<b>9,947</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO ELECTRIC UTILITY	161,263	1
<b>Total (Acct. 123):</b>	<b>161,263</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE ACCOUNT	54,726	3
WATER TOWER SAVINGS ACCOUNT	200,100	4
2003 REVENUE BOND INVESTMENT ACCOUNT	157,815	5
<b>Total (Acct. 125):</b>	<b>412,641</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	82,108	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>82,108</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,464	13
<b>Total (Acct. 143):</b>	<b>1,464</b>	
<b>Receivables from Municipality (145):</b>		
NONE		14
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAID ITEMS	4,076	15
<b>Total (Acct. 165):</b>	<b>4,076</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZED PORTION OF WATER TOWER PAINTING	68,225	17
<b>Total (Acct. 183):</b>	<b>68,225</b>	
<b>Payables to Municipality (233):</b>		
DUE TO OTHER FUNDS - OPERATING ITEMS	11,844	18
<b>Total (Acct. 233):</b>	<b>11,844</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,183,443	0	0	0	4,183,443	1
Materials and Supplies	16,818	0	0	0	16,818	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,339,281	0	0	0	1,339,281	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>2,860,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,860,980</b>	
Net Operating Income	160,145	0	0	0	160,145	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.60%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

The utility is amortizing water tower painting with PSC authorization dated 4/1/2003.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of New Richmond  
New Richmond, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Richmond Water Utility, an enterprise fund of the City of New Richmond, as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin  
March 18, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,776,130	0	0	0	0	<b>2,776,130</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,776,130					<b>2,776,130</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	762,302	699,710	1
<b>Total Sales of Water</b>	<b>762,302</b>	<b>699,710</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,863	1,086	2
Miscellaneous Service Revenues (471)	6,160	4,026	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	48,133	43,468	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>56,156</b>	<b>48,580</b>	
<b>Total Operating Revenues</b>	<b>818,458</b>	<b>748,290</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	55,630	58,830	9
Water Treatment Expenses (630-635)	16,854	12,161	10
Transmission and Distribution Expenses (640-655)	148,535	145,465	11
Customer Accounts Expenses (901-904)	26,163	33,673	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	199,420	140,431	14
<b>Total Operation and Maintenance Expenses</b>	<b>446,602</b>	<b>390,560</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	89,720	117,797	15
Amortization Expense (404-407)	1,354	919	16
Taxes (408)	120,637	113,906	17
<b>Total Other Operating Expenses</b>	<b>211,711</b>	<b>232,622</b>	
<b>Total Operating Expenses</b>	<b>658,313</b>	<b>623,182</b>	
<b>NET OPERATING INCOME</b>	<b>160,145</b>	<b>125,108</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	60	142	1
Commercial	2	1,620	3,840	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>1,680</b>	<b>3,982</b>	
Metered Sales to General Customers (461)				
Residential	2,419	126,228	318,567	4
Commercial	290	59,571	102,346	5
Industrial	18	101,613	97,793	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,727</b>	<b>287,412</b>	<b>518,706</b>	
Private Fire Protection Service (462)	26		11,665	7
Public Fire Protection Service (463)	1		195,130	8
Other Sales to Public Authorities (464)	31	19,745	28,505	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	3,781	4,314	12
<b>Total Sales of Water</b>	<b>2,791</b>	<b>312,618</b>	<b>762,302</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	195,130	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>195,130</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,863	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,863</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TURN ON CHARGES	6,160	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>6,160</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	12,718	10
<b>Other (specify):</b> ANTENNA RENTAL CHARGES	35,415	11
<b>Total Other Water Revenues (474)</b>	<b>48,133</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,280	1,288	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,778	30,002	7
Operation Supplies and Expenses (623)	877	574	8
Maintenance of Pumping Plant (625)	22,695	26,966	9
<b>Total Pumping Expenses</b>	<b>55,630</b>	<b>58,830</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	7,906	6,721	10
Chemicals (631)	8,948	5,440	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>16,854</b>	<b>12,161</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	34,300	33,427	14
Operation Supplies and Expenses (641)	6,700	6,237	15
Maintenance of Distribution Reservoirs and Standpipes (650)	39,027	44,514	16
Maintenance of Mains (651)	12,598	11,239	17
Maintenance of Services (652)	24,128	16,004	18
Maintenance of Meters (653)	20,577	22,491	19
Maintenance of Hydrants (654)	11,205	11,553	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>148,535</b>	<b>145,465</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,117	5,772	<b>22</b>
Accounting and Collecting Labor (902)	19,850	26,400	<b>23</b>
Supplies and Expenses (903)		29	<b>24</b>
Uncollectible Accounts (904)	196	1,472	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>26,163</b>	<b>33,673</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	19,618	8,963	<b>27</b>
Office Supplies and Expenses (921)	6,141	7,421	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	28,446	11,210	<b>30</b>
Property Insurance (924)	10,399	7,846	<b>31</b>
Injuries and Damages (925)	4,258	2,777	<b>32</b>
Employee Pensions and Benefits (926)	103,986	77,002	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	10,553	12,260	<b>35</b>
Transportation Expenses (933)	8,606	6,701	<b>36</b>
Maintenance of General Plant (935)	7,413	6,251	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>199,420</b>	<b>140,431</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>446,602</b>	<b>390,560</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		107,594	100,561	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,919	2,814	2
<b>Net property tax equivalent</b>		<b>104,675</b>	<b>97,747</b>	
Social Security		15,102	15,464	3
PSC Remainder Assessment		860	695	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>120,637</b>	<b>113,906</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.214200				3
County tax rate	mills		3.593800				4
Local tax rate	mills		8.067100				5
School tax rate	mills		8.403600				6
Voc. school tax rate	mills		1.180800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.459500</b>				<b>10</b>
Less: state credit	mills		1.044400				11
<b>Net tax rate</b>	mills		<b>20.415100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.067100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.584400</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.651500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.459500</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.822549</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.415100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.792429</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,846,180	6,846,180				22
Materials & Supplies	\$	16,101	16,101				23
<b>Subtotal</b>	\$	<b>6,862,281</b>	<b>6,862,281</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>6,862,281</b>	<b>6,862,281</b>				<b>26</b>
Assessment Ratio	dec.		0.933700				27
<b>Assessed Value</b>	\$	<b>6,407,312</b>	<b>6,407,312</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.792429</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>107,594</b>	<b>107,594</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>107,594</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,025		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)	168,602		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>170,627</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	86,009	3,037	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	92,026		20
<b>Total Pumping Plant</b>	<b>315,674</b>	<b>3,037</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,430		23
<b>Total Water Treatment Plant</b>	<b>7,430</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			2,025 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)			168,602 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>170,627</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			137,639 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			89,046 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			92,026 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>318,711</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,430 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,430</b>

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

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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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	3,912,235	140,582	27
Fire Mains (344)	0		28
Services (345)	795,967	63,761	29
Meters (346)	372,354	40,346	30
Hydrants (348)	571,010	12,115	31
Other Transmission and Distribution Plant (349)	327		32
<b>Total Transmission and Distribution Plant</b>	<b>6,085,767</b>	<b>256,804</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	93,001		34
Office Furniture and Equipment (391)	20,043	2,977	35
Computer Equipment (391.1)	13,077	275	36
Transportation Equipment (392)	70,459	3,219	37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	22,409	255	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	9,474		41
Communication Equipment (397)	6,350		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	16,475		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>252,412</b>	<b>6,726</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,831,910</b>	<b>266,567</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,831,910</b>	<b>266,567</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			200 24
Structures and Improvements (341)			70 25
Distribution Reservoirs and Standpipes (342)			433,604 26
Transmission and Distribution Mains (343)	700	(2,086,160)	1,965,957 27
Fire Mains (344)			0 28
Services (345)	9,150	(473,359)	377,219 29
Meters (346)	1,391		411,309 30
Hydrants (348)	0	(216,611)	366,514 31
Other Transmission and Distribution Plant (349)			327 32
<b>Total Transmission and Distribution Plant</b>	<b>11,241</b>	<b>(2,776,130)</b>	<b>3,555,200</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			93,001 34
Office Furniture and Equipment (391)			23,020 35
Computer Equipment (391.1)			13,352 36
Transportation Equipment (392)			73,678 37
Stores Equipment (393)			339 38
Tools, Shop and Garage Equipment (394)			22,664 39
Laboratory Equipment (395)			585 40
Power Operated Equipment (396)			9,474 41
Communication Equipment (397)			6,350 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			16,475 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>259,138</b>
<b>Total utility plant in service directly assignable</b>	<b>11,241</b>	<b>(2,776,130)</b>	<b>4,311,106</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>11,241</b>	<b>(2,776,130)</b>	<b>4,311,106</b>

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		330,376	27
Fire Mains (344)			28
Services (345)		127,317	29
Meters (346)			30
Hydrants (348)		42,020	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>499,713</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>499,713</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>499,713</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		2,086,160	2,416,536 27
Fire Mains (344)			0 28
Services (345)		473,359	600,676 29
Meters (346)			0 30
Hydrants (348)		216,611	258,631 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,776,130</b>	<b>3,275,843</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,776,130</b>	<b>3,275,843</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,776,130</b>	<b>3,275,843</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			23,053	<b>23,053</b>	1
February			20,284	<b>20,284</b>	2
March			24,673	<b>24,673</b>	3
April			26,208	<b>26,208</b>	4
May			30,059	<b>30,059</b>	5
June			34,346	<b>34,346</b>	6
July			41,052	<b>41,052</b>	7
August			64,824	<b>64,824</b>	8
September			56,546	<b>56,546</b>	9
October			47,177	<b>47,177</b>	10
November			26,964	<b>26,964</b>	11
December			24,909	<b>24,909</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>420,095</b>	<b>420,095</b>	
Less: Water sold				312,618	13
Volume pumped but not sold				<b>107,477</b>	14
Volume sold as a percent of volume pumped				<b>74%</b>	15
Volume used for water production, water quality and system maintenance				14,370	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				811	18
Total volume not sold but accounted for				<b>15,181</b>	19
Volume pumped but unaccounted for				<b>92,296</b>	20
Percent of water lost				<b>22%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,764	23
Date of maximum: 8/18/2003					24
Cause of maximum:					25
Canning company operations					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				518	26
Date of minimum: 2/3/2003					27
Total KWH used for pumping for the year				400,171	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - EAST FIRST	2	800	16	936,000	Yes	<b>1</b>
WELL - NORTH FIRST	3	802	16	1,390,000	Yes	<b>2</b>
WELL - WEST FIFTH	4	362	16	984,000	Yes	<b>3</b>
WELL - 11TH & BILMAR	5	352	16	1,610,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1932	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	GENERAL ELECTRIC	10
Year Installed	2002	1945	1962	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	AST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	60			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	131	6
Total capacity in gallons (actual)	300,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	1,925	0	0	0	1,925	1	
M	D	1.250	0	0	0	0	0	2	
M	D	1.500	160	0	0	0	160	3	
M	D	2.000	3,828	0	140	0	3,688	4	
M	D	4.000	6,221	0	0	0	6,221	5	
A	D	6.000	2,668	890	0	0	3,558	6	
M	D	6.000	103,383	2,382	0	0	105,765	7	
M	D	8.000	87,070	8,045	0	0	95,115	8	
M	D	10.000	19,926	0	0	0	19,926	9	
M	D	12.000	34,920	3,837	0	0	38,757	10	
P	D	12.000	1,993	0	0	0	1,993	11	
M	S	16.000	3,391	0	0	0	3,391	12	
<b>Total Within Municipality</b>			<b>265,485</b>	<b>15,154</b>	<b>140</b>	<b>0</b>	<b>280,499</b>		
M	D	8.000	600	0	0	0	600	13	
M	D	12.000	5,600	0	0	0	5,600	14	
<b>Total Outside of Municipality</b>			<b>6,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,200</b>		
<b>Total Utility</b>			<b>271,685</b>	<b>15,154</b>	<b>140</b>	<b>0</b>	<b>286,699</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,674	0	61	0	1,613	20	1
M	1.000	1,018	253	0	0	1,271	743	2
M	1.250	26	0	0	0	26		3
M	1.500	83	2	0	0	85	3	4
M	2.000	45	6	0	0	51	14	5
M	3.000	6	0	0	0	6		6
M	4.000	10	1	0	0	11	9	7
M	6.000	35	3	0	0	38	35	8
M	8.000	1	1	0	0	2		9
<b>Total Utility</b>		<b>2,898</b>	<b>266</b>	<b>61</b>	<b>0</b>	<b>3,103</b>	<b>824</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,553	229	71	(29)	2,682	148	1
1.000	75	8	0	(1)	82	4	2
1.250	11	0	0	0	11	0	3
1.500	27	6	0	(4)	29	3	4
2.000	30	1	0	0	31	5	5
3.000	11	1	0	0	12	8	6
4.000	2	0	0	0	2	2	7
6.000	2	1	1	0	2	2	8
8.000	2	0	0		2	2	9
<b>Total:</b>	<b>2,713</b>	<b>246</b>	<b>72</b>	<b>(34)</b>	<b>2,853</b>	<b>174</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,425	209	6	11	1	30	2,682	1
1.000	6	62	5	9	0	0	82	2
1.250	0	9	0	2	0	0	11	3
1.500	0	23	2	0	0	4	29	4
2.000	0	21	2	3	2	3	31	5
3.000	0	2	3	7	0	0	12	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>2,431</b>	<b>326</b>	<b>20</b>	<b>34</b>	<b>5</b>	<b>37</b>	<b>2,853</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	6				6	1
Within Municipality	481	28		36	545	2
<b>Total Fire Hydrants</b>	<b>487</b>	<b>28</b>	<b>0</b>	<b>36</b>	<b>551</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	487
Number of distribution system valves end of year:	905
Number of distribution valves operated during year:	480

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of services (652) increased in 2003 due to more than usual breaks and related repairs.

Accounting and collecting labor (902) decreased from last year due to changing of coding the accounting manager's time. In 2002, her time was code to 902. In 2003, her time is coded to 920.

Administrative and general salaries (920) increased due to change in coding accounting manager's time. See 902 above.

Outside services (923) increased primarily due to engineering fees incurred for well study and general utility planning.

Employee pensions and benefits (926) increased due to higher wages overall in utility and increase in other benefit costs such as retirement.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify plant contributed plant to new plant accounts on Page W-10. The same amounts are shown as adjustments to contributed plant on Page W-10.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to reclassify contributed plant from Page W-08.

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### Water Mains (Page W-17)

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

\$330,376 of mains were contributed by developers. The remaining \$140,582 was financed by the utility.

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### Water Services (Page W-18)

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

Water services added were financed as follows: \$63,761 by the utility and \$127,317 by customers or developers.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments are to correct schedule to match utility records.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

#### Explain all reported Adjustments.

During 2003, the utility took a physical inventory of hydrants and reconciled records to the count.

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