



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: OWEN MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 67  
OWEN, WI 54460-0067

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For the Year Ended: DECEMBER 31, 2003

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** OWEN MUNICIPAL WATER UTILITY

**Utility Address:** P.O. BOX 67  
OWEN, WI 54460-0067

**When was utility organized?** 6/1/1933

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS TERRI E. ERNST

**Title:** CLERK-TREASURER

**Office Address:**

219 PINE STREET  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 2404

**Fax Number:** (715) 229 - 4030

**E-mail Address:** owenclerk@dwave.net

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

**Name:** ROBERT T. GANSCHOW

**Title:** MANAGER

**Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6642

**Fax Number:** (715) 832 - 2345

**E-mail Address:** rganschow@wipfli.com

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

**Name:** MR TIMOTHY SWIGGUM

**Title:** MAYOR

**Office Address:**

219 PINE STREET  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 2404

**Fax Number:** (715) 229 - 4030

**E-mail Address:**

**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:** WIPFLI LLP  
3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6642

**Fax Number:** (715) 832 - 2345

**E-mail Address:** rganschow@wipfli.com

**Date of most recent audit report:** 2/20/2004

**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2003

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

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**Name:** MR GARY SMITH

**Title:** SUPERINTENDENT

**Office Address:**  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 4612

**Fax Number:** (715) 229 - 9862

**E-mail Address:** owengarage@dwave.net

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**Name:** MRS TERRI E. ERNST

**Title:** CLERK-TREASURER

**Office Address:**  
219 PINE STREET  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 2404

**Fax Number:** (715) 229 - 4030

**E-mail Address:** owenclerk@dwave.net

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**Name of utility commission/committee:** City Council

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

- MR GARY GEHRKE, ALDERPERSON
  - MR MELVYN LORENCE, ALDERPERSON
  - MR TOM NELSON, ALDERPERSON
  - MR MIKE RIIHINEN, ALDERPERSON
  - MR TIM SWIGGUM, MAYOR
  - MRS EILEEN WILKENS, ALDERPERSON
  - MRS LUCILLE ZIMMERMAN, 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:**                     

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## IDENTIFICATION AND OWNERSHIP

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**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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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	488,033	485,165	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	251,842	196,075	2
Depreciation Expense (403)	72,255	83,493	3
Amortization Expense (404)	0	0	4
Taxes (408)	68,782	62,191	5
<b>Total Operating Expenses</b>	<b>392,879</b>	<b>341,759</b>	
<b>Net Operating Income</b>	<b>95,154</b>	<b>143,406</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>95,154</b>	<b>143,406</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	788	924	9
Miscellaneous Nonoperating Income (421)	450	0	10
<b>Total Other Income</b>	<b>1,238</b>	<b>924</b>	
<b>Total Income</b>	<b>96,392</b>	<b>144,330</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	24,132	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>24,132</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>72,260</b>	<b>144,330</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	85,901	85,741	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>85,901</b>	<b>85,741</b>	
<b>Net Income</b>	<b>(13,641)</b>	<b>58,589</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,241	52,102	19
Balance Transferred from Income (433)	(13,641)	58,589	20
Miscellaneous Credits to Surplus (434)	1,070,912	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	89,450	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,078,512</b>	<b>21,241</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 Miscellaneous Nonoperating Income, Account 421.

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	488,033		488,033	1
<b>Total (Acct. 400):</b>	<b>488,033</b>	<b>0</b>	<b>488,033</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	251,842		251,842	2
<b>Total (Acct. 401):</b>	<b>251,842</b>	<b>0</b>	<b>251,842</b>	
<b>Depreciation Expense (403):</b>				
Derived	72,255		72,255	3
<b>Total (Acct. 403):</b>	<b>72,255</b>	<b>0</b>	<b>72,255</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	68,782		68,782	5
<b>Total (Acct. 408):</b>	<b>68,782</b>	<b>0</b>	<b>68,782</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>95,154</b>	<b>0</b>	<b>95,154</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>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
CHECKING AND SAVINGS ACCOUNT INTEREST	788	0	788	10
<b>Total (Acct. 419):</b>	<b>788</b>	<b>0</b>	<b>788</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		450	450	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>450</b>	<b>450</b>
<b>TOTAL OTHER INCOME:</b>	<b>788</b>	<b>450</b>	<b>1,238</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<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	[REDACTED]	24,132	24,132 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>24,132</b>	<b>24,132</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>24,132</b>	<b>24,132</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	85,901	[REDACTED]	85,901 16
<b>Total (Acct. 427):</b>	<b>85,901</b>	<b>0</b>	<b>85,901</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 17
<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	[REDACTED]	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 20
<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 Miscellaneous Nonoperating Income, Account 421.

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 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>85,901</b>	<b>0</b>	<b>85,901</b>
<b>NET INCOME:</b>	<b>10,041</b>	<b>(23,682)</b>	<b>(13,641)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	21,241	0	21,241 22
<b>Total (Acct. 216):</b>	<b>21,241</b>	<b>0</b>	<b>21,241</b>
<b>Balance Transferred from Income (433):</b>			
Derived	10,041	(23,682)	(13,641) 23
<b>Total (Acct. 433):</b>	<b>10,041</b>	<b>(23,682)</b>	<b>(13,641)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CONTRIBUTIONS CLOSED TO SURPLUS PER 05-US-105	0	1,070,912	1,070,912 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,070,912</b>	<b>1,070,912</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 25
<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		0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>31,282</b>	<b>1,047,230</b>	<b>1,078,512</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	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>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	488,033	0	0	0	488,033	1
Less: interdepartmental sales	0	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	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>488,033</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488,033</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)	3,441,993	3,456,336	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	502,393	337,257	2
<b>Net Utility Plant</b>	<b>2,939,600</b>	<b>3,119,079</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)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	30,820	119,191	7
<b>Total Other Property and Investments</b>	<b>30,820</b>	<b>119,191</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	164,124	148,165	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	77,807	89,739	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,951	22,794	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>270,882</b>	<b>260,698</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,241,302</b>	<b>3,498,968</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)	213,611	213,611	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	1,078,512	21,241	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,292,123</b>	<b>234,852</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,851,916	1,964,927	<b>24</b>
Advances from Municipality (223)	36,893	100,814	<b>25</b>
Other long-Term Debt (224)	8,129	14,252	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,896,938</b>	<b>2,079,993</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	49,637	31,595	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	2,604	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>52,241</b>	<b>31,595</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<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	1,152,528	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,241,302</b>	<b>3,498,968</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	3,456,336	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 (100.1)	2,286,394	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,152,978	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	2,621	0	0	0	7
Construction Work in Progress (395)	0	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
<b>Total Utility Plant</b>	<b>3,441,993</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)	396,645	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	105,748	0	0	0	12
<b>Total Accumulated Provision</b>	<b>502,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,939,600</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>	337,257				<b>337,257</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	72,255				<b>72,255</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,476				<b>1,476</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>73,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,731</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	14,343				<b>14,343</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>14,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,343</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>396,645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>396,645</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>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	24,132				<b>24,132</b>	<b>4</b>
Accruals charged other accounts (specify):						<b>5</b>
	0				<b>0</b>	<b>6</b>
Salvage	0				<b>0</b>	<b>7</b>
Other credits (specify):						<b>8</b>
Est. deprec on contrib plnt 1/1/03	81,616				<b>81,616</b>	<b>9</b>
<b>Total credits</b>	<b>105,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,748</b>	<b>10</b>
<b>Debits during year</b>						<b>11</b>
Book cost of plant retired	0				<b>0</b>	<b>12</b>
Cost of removal	0				<b>0</b>	<b>13</b>
Other debits (specify):						<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
<b>Balance end of year (110.2)</b>	<b>105,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,748</b>	<b>17</b>
<b>Composite Depreciation Rate?</b>	No					<b>18</b>
If yes, what is the rate?						<b>19</b>
						<b>20</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	0	0	0	0 1
Other	0	0	0	0	0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	213,611	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>213,611</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)	
WATER SYSTEM MORTGAGE REVENUE BOND	12/20/2001	12/01/2041	4.50%	1,851,916	1
<b>Total Bonds (Account 221):</b>				<b>1,851,916</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.

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)	
<b>Advances (223)</b>					
Advance from General Fund	12/31/2001	12/31/2005	0.00%	36,893	1
<b>Total for Account 223</b>				<b>36,893</b>	
<b>Other Long-Term Debt (224)</b>					
Promissory Note	07/24/1997	08/14/2004	6.25%	8,129	2
<b>Total for Account 224</b>				<b>8,129</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	68,782	2
Charged electric department expense	0	3
Charged sewer department expense	559	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>69,341</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	66,240	6
Social Security taxes	2,268	7
PSC Remainder Assessment	833	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>69,341</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
12/20/01 WATER SYSTEM MORTGAGE REVENUE BONDS	0	85,008	85,008	0	1
<b>Subtotal</b>	<b>0</b>	<b>85,008</b>	<b>85,008</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
7/24/97 PROMISSORY NOTE	0	893	893	0	3
<b>Subtotal</b>	<b>0</b>	<b>893</b>	<b>893</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>85,901</b>	<b>85,901</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>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEBT RESERVE ACCOUNT	21,637	3
BOND REDEMPTION ACCOUNT	9,183	4
<b>Total (Acct. 125):</b>	<b>30,820</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	77,807	6
Electric	0	7
Sewer (Regulated)	0	8
<b>Other (specify):</b>		
NONE	0	9
<b>Total (Acct. 142):</b>	<b>77,807</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER UTILITY	28,951	13
<b>Total (Acct. 145):</b>	<b>28,951</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE	0	17
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
NONE	0	18
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,293,790	0	0	0	2,293,790	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	366,951	0	0	0	366,951	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
<b>Average Net Rate Base</b>	<b>1,926,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,926,839</b>	
Net Operating Income	95,154	0	0	0	95,154	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.94%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

The municipality has chosen not to charge the utility interest on the advance.

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### Interest Accrued (Acct. 237) (Page F-17)

#### General footnotes

A/C #221 and #224 - The End of Year Interest Accrued Balance is zero because the amounts have been deemed to be immaterial.

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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	1,152,528	0	0	0	0	<b>1,152,528</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,152,528	0	0	0	0	<b>1,152,528</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)	485,833	483,541	1
<b>Total Sales of Water</b>	<b>485,833</b>	<b>483,541</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	524	682	2
Other Water Revenues (474)	1,676	942	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>2,200</b>	<b>1,624</b>	
<b>Total Operating Revenues</b>	<b>488,033</b>	<b>485,165</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	217,530	163,773	5
General Operating Expenses (680-690)	34,312	32,302	6
<b>Total Operation and Maintenance Expenses</b>	<b>251,842</b>	<b>196,075</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	72,255	83,493	7
Amortization Expense (404)	0	0	8
Taxes (408)	68,782	62,191	9
<b>Total Other Operating Expenses</b>	<b>141,037</b>	<b>145,684</b>	
<b>Total Operating Expenses</b>	<b>392,879</b>	<b>341,759</b>	
<b>NET OPERATING INCOME</b>	<b>95,154</b>	<b>143,406</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	0	0	0	1
Commercial	1	6	35	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>6</b>	<b>35</b>	
Metered Sales to General Customers (461)				
Residential	363	12,259	145,951	4
Commercial	61	4,483	46,133	5
Industrial	6	23,889	124,610	6
<b>Total Metered Sales to General Customers (461)</b>	<b>430</b>	<b>40,631</b>	<b>316,694</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		155,041	8
Other Sales to Public Authorities (464)	9	1,544	14,063	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>441</b>	<b>42,181</b>	<b>485,833</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)	155,041	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>155,041</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	524	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>524</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	775	7
<b>Other (specify):</b>		
TURN ON CHARGES	375	8
METER SETTING CHARGES	162	9
HYDRANT CHARGES	175	10
SALE OF MATERIALS	189	11
<b>Total Other Water Revenues (474)</b>	<b>1,676</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	23,851	22,262	<b>1</b>
Purchased Water (610)	156,700	103,542	<b>2</b>
Fuel or Power Purchased for Pumping (620)	15,662	15,795	<b>3</b>
Chemicals (630)	9,115	9,613	<b>4</b>
Supplies and Expenses (640)	5,423	8,632	<b>5</b>
Repairs of Water Plant (650)	2,843	227	<b>6</b>
Transportation Expenses (660)	3,936	3,702	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>217,530</b>	<b>163,773</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	7,535	5,451	<b>8</b>
Office Supplies and Expenses (681)	2,518	3,506	<b>9</b>
Outside Services Employed (682)	8,611	12,513	<b>10</b>
Insurance Expense (684)	1,797	1,943	<b>11</b>
Employees Pensions and Benefits (686)	13,851	8,889	<b>12</b>
Regulatory Commission Expenses (688)	0	0	<b>13</b>
Miscellaneous General Expenses (689)	0	0	<b>14</b>
Uncollectible Accounts (690)	0	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>34,312</b>	<b>32,302</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>251,842</b>	<b>196,075</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		66,240	60,259	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		559	561	2
<b>Net property tax equivalent</b>		<b>65,681</b>	<b>59,698</b>	
Social Security		2,268	2,136	3
PSC Remainder Assessment		833	357	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>68,782</b>	<b>62,191</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			Clark				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.242040				3
County tax rate	mills		8.264410				4
Local tax rate	mills		9.266190				5
School tax rate	mills		9.517840				6
Voc. school tax rate	mills		2.066420				7
Other tax rate - Local	mills		4.622220				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.979120</b>				10
Less: state credit	mills		1.252210				11
<b>Net tax rate</b>	mills		<b>32.726910</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.266190</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.584260</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>4.622220</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.472670</b>				17
<b>Total Tax Rate</b>	mills		<b>33.979120</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.749657</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.726910</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.533943</b>				21
Utility Plant, Jan. 1	\$	3,453,715	3,453,715				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>3,453,715</b>	<b>3,453,715</b>				24
Less: Plant Outside Limits	\$	186,216	186,216				25
<b>Taxable Assets</b>	\$	<b>3,267,499</b>	<b>3,267,499</b>				26
Assessment Ratio	dec.		0.826302				27
<b>Assessed Value</b>	\$	<b>2,699,941</b>	<b>2,699,941</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.533943</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>66,240</b>	<b>66,240</b>				30
Tax Equivalent per 1994 PSC Report	\$	16,829					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>66,240</b>					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,193	0	4
Structures and Improvements (311)	377,126	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	118,094	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>514,413</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	350,930	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	58,814	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>409,744</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,108	0	23
<b>Total Water Treatment Plant</b>	<b>14,108</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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	19,193	4
Structures and Improvements (311)	0	(13,177)	363,949	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	4,000	(22,060)	92,034	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>4,000</b>	<b>(35,237)</b>	<b>475,176</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	3,500	(161,654)	185,776	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	3,897	(12,387)	42,530	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>7,397</b>	<b>(174,041)</b>	<b>228,306</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,108	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,108</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	38,513	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	550,654	0	26
Transmission and Distribution Mains (343)	1,355,917	0	27
Fire Mains (344)	0	0	28
Services (345)	71,296	0	29
Meters (346)	55,140	0	30
Hydrants (348)	101,100	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,172,620</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	613	0	35
Computer Equipment (372.1)	6,023	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	336,194	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>342,830</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,453,715</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0	0	40
<b>Total utility plant in service</b>	<b>3,453,715</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>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	38,513	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	(327,195)	223,459	26
Transmission and Distribution Mains (343)	0	(562,194)	793,723	27
Fire Mains (344)	0	0	0	28
Services (345)	0	(18,450)	52,846	29
Meters (346)	2,946	0	52,194	30
Hydrants (348)	0	0	101,100	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,946</b>	<b>(907,839)</b>	<b>1,261,835</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	613	35
Computer Equipment (372.1)	0	0	6,023	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	(35,861)	300,333	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>(35,861)</b>	<b>306,969</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,343</b>	<b>(1,152,978)</b>	<b>2,286,394</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>14,343</b>	<b>(1,152,978)</b>	<b>2,286,394</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	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>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>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>	

**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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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	0	0	4
Structures and Improvements (311)	0	13,177	13,177	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	22,060	22,060	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>35,237</b>	<b>35,237</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	161,654	161,654	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	12,387	12,387	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>174,041</b>	<b>174,041</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	0	0	27
Fire Mains (344)	0	0	28
Services (345)	0	0	29
Meters (346)	0	0	30
Hydrants (348)	0	0	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department		0	40
<b>Total utility plant in service</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	327,195	327,195 26
Transmission and Distribution Mains (343)	0	562,194	562,194 27
Fire Mains (344)	0	0	0 28
Services (345)	0	18,450	18,450 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	0 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>907,839</b>	<b>907,839</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	35,861	35,861 38
Other Tangible Property (390)	0	0	0 39
<b>Total General Plant</b>	<b>0</b>	<b>35,861</b>	<b>35,861</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,152,978</b>	<b>1,152,978</b>
Common Utility Plant Allocated to Water Department	0	0	0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>1,152,978</b>	<b>1,152,978</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	2,052	0	2,488	<b>4,540</b>	<b>1</b>
February	2,326	0	2,416	<b>4,742</b>	<b>2</b>
March	2,275	0	2,797	<b>5,072</b>	<b>3</b>
April	2,257	0	2,644	<b>4,901</b>	<b>4</b>
May	2,347	0	2,795	<b>5,142</b>	<b>5</b>
June	2,582	0	2,871	<b>5,453</b>	<b>6</b>
July	2,938	0	2,671	<b>5,609</b>	<b>7</b>
August	3,457	0	2,446	<b>5,903</b>	<b>8</b>
September	2,751	0	2,561	<b>5,312</b>	<b>9</b>
October	3,100	0	2,140	<b>5,240</b>	<b>10</b>
November	2,874	0	2,044	<b>4,918</b>	<b>11</b>
December	2,887	0	2,000	<b>4,887</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>31,846</b>	<b>0</b>	<b>29,873</b>	<b>61,719</b>	
Less: Water sold				42,181	<b>13</b>
Volume pumped but not sold				<b>19,538</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>68%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				35	<b>16</b>
Volume related to equipment/system malfunction				25	<b>17</b>
Non-utility volume NOT included in water sales				15	<b>18</b>
Total volume not sold but accounted for				<b>75</b>	<b>19</b>
Volume pumped but unaccounted for				<b>19,463</b>	<b>20</b>
Percent of water lost				<b>32%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
At this point the director of public works is unsure of why there was the large water loss.					
He is in the process of examining the system to determine where water is being lost.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				289	<b>23</b>
Date of maximum: 8/14/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Had to refill water tower due to malfunction in the system.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	<b>26</b>
Date of minimum: 11/27/2003					<b>27</b>
Total KWH used for pumping for the year				217,452	<b>28</b>
If water is purchased: Vendor Name: VILLAGE OF WITHEE					<b>29</b>
Point of Delivery: OWEN BOOSTER STATION					<b>30</b>

**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>	
SOUTH ALTENBURG	13	300	8	45,000	Yes	<b>1</b>
HIGHWAY X	14	600	6	79,200	Yes	<b>2</b>
NORTH ROAD	2	45	12	15,000	Yes	<b>3</b>
INDUSTRIAL AVENUE	3	49	6	22,000	Yes	<b>4</b>
WEST MELBINGER	6	210	24	13,000	Yes	<b>5</b>
LEHNEN STREET	7	55	6	30,000	Yes	<b>6</b>
HARRINGTON (TEST WELL)	9	50	24	720,000	No	<b>7</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	#13	#14	#2	1
Location	SOUTH ALTENBURG	HIGHWAY "X"	NORTH ROAD	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	FRANKLIN	AERMOTOR PUMPS, INC.	FRANKLIN	5
Year Installed	1993	2001	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	150	35	25	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	MYERS	9 10
Year Installed	1993	2001	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	3	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3	#6	#7	14
Location	INDUSTRIAL AVENUE	WEST MELBINGER	LEHNEN STREET	15
Purpose	P	P	P	16
Destination	D	R	R	17
Pump Manufacturer	FRANKLIN	FRANKLIN	FRANKLIN	18
Year Installed	2000	2002	1999	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	30	25	20	21
Pump Motor or Standby Engine Mfr	MYERS	MYERS	MYERS	22 23
Year Installed	2000	2000	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	1	2	1	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	#1	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1907	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	20	167		6
Total capacity in gallons (actual)	100,000	250,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7000	0.0300		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.500	65	0	0	0	65	1	
M	D	4.000	3,207	0	0	0	3,207	2	
M	D	6.000	33,203	0	0	0	33,203	3	
M	D	8.000	14,360	0	0	0	14,360	4	
M	D	10.000	5,659	0	0	0	5,659	5	
M	D	12.000	2,460	0	0	0	2,460	6	
M	D	14.000	425	0	0	0	425	7	
<b>Total Within Municipality</b>			<b>59,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,379</b>		
M	D	8.000	150	0	0	0	150	8	
<b>Total Outside of Municipality</b>			<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>		
<b>Total Utility</b>			<b>59,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,529</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)	
L	0.625	83	0	0	0	83	0	1
M	0.750	349	0	0	0	349	2	2
M	1.000	31	0	0	0	31	12	3
M	1.500	2	0	0	0	2	0	4
M	2.000	6	0	0	0	6	0	5
M	4.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
<b>Total Utility</b>		<b>473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>473</b>	<b>14</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	447	0	37	0	410	89	1
0.750	9	0	0	0	9	1	2
1.000	31	0	0	0	31	1	3
1.500	4	0	0	0	4	0	4
2.000	14	0	0	(1)	13	0	5
3.000	5	0	0	0	5	0	6
4.000	3	0	0	0	3	0	7
<b>Total:</b>	<b>513</b>	<b>0</b>	<b>37</b>	<b>(1)</b>	<b>475</b>	<b>91</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	346	35	1	7	0	21	410	1
0.750	3	1	0	1	0	4	9	2
1.000	7	11	2	3	0	8	31	3
1.500	0	4	0	0	0	0	4	4
2.000	0	6	1	2	0	4	13	5
3.000	0	1	2	1	0	1	5	6
4.000	0	0	0	2	0	1	3	7
<b>Total:</b>	<b>356</b>	<b>58</b>	<b>6</b>	<b>16</b>	<b>0</b>	<b>39</b>	<b>475</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	1	0	0	0	1	<b>1</b>
Within Municipality	81	0	0	0	81	<b>2</b>
<b>Total Fire Hydrants</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<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: 82  
 Number of distribution system valves end of year: 213  
 Number of distribution valves operated during year: 213

## WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C #610 - In 2002, the utility purchased 17,089,000 gallons of water from the Village of Withee. In 2003, the utility purchased 31,846,000 gallons of water.

A/C #640 - In 2002, the utility purchased more repair parts for meters than they did in 2003.

A/C #650 - In 2003, there were a few larger repairs to the booster station.

A/C #680 - The Director of Public Works had more time related to the water utility in 2003.

A/C #682 - In 2002, the utility finished a major construction project that required more time to be spent by the accounting firm to ensure proper recording of fixed assets.

A/C #686 - In 2002, one employee who normally worked a significant amount of time in the utility was injured and not working for a large part of the year.

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

#### General footnotes

The Other Tax Rate - Local represents the Owen Lake District's mill rate for 2003.

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The reason there is a difference between the two amounts is because the utility has \$2,621 of property held for future use. We have never included this amount in the property tax calculation in the past and have not been questioned on it. If we should be including it, please inform us and we will include it starting in 2004.

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

If Adjustments for any account are nonzero, please explain.

The adjustments in column (f) are for the following:

1. \$1,152,528 for application of 05-US-105.
2. \$450 for the cost of a service paid for by a customer that was previously included in financed by utility.

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

If Adjustments for any account are nonzero, please explain.

The adjustments in column (f) are the result of the following:

1. \$1,152,528 is the result of complying with 05-US-105.
2. \$450 is the result of an individual paying for the initial installation cost of a service that had previously been accounted for as financed by the municipality.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

#### Explain all reported adjustments.

The adjustment to the 2" meters was necessary to bring the PSC report into agreement with the actual physical inventory of the utility.

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