



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ROTHSCHILD WATER UTILITY

Principal Office: 211 GRAND AVE
ROTHSCHILD, WI 54474-1199

For the Year Ended: DECEMBER 31, 2003

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ROTHSCHILD WATER UTILITY

Utility Address: 211 GRAND AVE
ROTHSCHILD, WI 54474-1199

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KATHY MASON

Title: UTILITY CLERK

Office Address:

211 GRAND AVE
ROTHSCHILD, WI 54474

Telephone: (715) 359 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: rotsch@dwave.net

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

Name: KATHY MASON

Title: UTILITY CLERK

Office Address:

211 GRAND AVE
ROTHSCHILD, WI 54474

Telephone: (715) 359 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: rotsch@dwave.net

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

Name: MR. NEAL TORNEY

Title: PRESIDENT

Office Address:

211 GRAND AVE
ROTHSCHILD, WI 54474

Telephone: (715) 356 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: ROTHSCH@DWAVE.NET

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR. WILLIAM MILLER

Title: MANAGER

Office Address: SCHNECK SOLUTIONS

2831 POST RD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400 EXT 4310

Fax Number: (715) 344 - 9791

E-mail Address: billonhill@msn.com

Date of most recent audit report: 4/2/2004

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

Names and titles of utility management including manager or superintendent:

Name: MR GEORGE O PETERSON

Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:

211 GRAND AVE

ROTHSCHILD, WI 54474

Telephone: (715) 359 - 3660

Fax Number: (715) 359 - 7218

E-mail Address: rothsch@dwave.net

Name of utility commission/committee: ROTHSCHILD WATER COMMISSION

Names of members of utility commission/committee:

MR GLENN GEURINK, COMMISSIONER

MR JAMES KELESKE, COMMISSIONER

MS DENNIS MAHAR, COMMISSIONER

MR DAN MORTENSEN, COMMISSIONER

MR JACK OLSON, COMMISSIONER

MRS ARLENE PAULSON, COMMISSIONER

MR NEAL C TORNEY, CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	793,752	759,988	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	297,230	258,735	2
Depreciation Expense (403)	139,123	149,029	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,733	125,880	5
Total Operating Expenses	559,086	533,644	
Net Operating Income	234,666	226,344	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	234,666	226,344	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,727	23,023	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	10,727	23,023	
Total Income	245,393	249,367	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	10,250	0	13
Total Miscellaneous Income Deductions	10,250	0	
Income Before Interest Charges	235,143	249,367	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	163,440	155,056	14
Amortization of Debt Discount and Expense (428)	18,840	18,615	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	182,280	173,671	
Net Income	52,863	75,696	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,037,500	943,312	20
Balance Transferred from Income (433)	52,863	75,696	21
Miscellaneous Credits to Surplus (434)	795,516	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	3,061	(18,492)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,882,818	1,037,500	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	793,752		793,752	1
Total (Acct. 400):	793,752	0	793,752	
Operation and Maintenance Expense (401-402):				
Derived	297,230		297,230	2
Total (Acct. 401-402):	297,230	0	297,230	
Depreciation Expense (403):				
Derived	139,123		139,123	3
Total (Acct. 403):	139,123	0	139,123	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	122,733		122,733	5
Total (Acct. 408):	122,733	0	122,733	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	234,666	0	234,666	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
RIVER VALLEY BANK	10,727	0	10,727 11
Total (Acct. 419):	10,727	0	10,727
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	0	0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	10,727	0	10,727
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,250	10,250 15
NONE	0	0	0 16
Total (Acct. 426):	0	10,250	10,250
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	10,250	10,250
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	163,440	[REDACTED]	163,440 17
Total (Acct. 427):	163,440	0	163,440
Amortization of Debt Discount and Expense (428):			
NONE	18,840	[REDACTED]	18,840 18
Total (Acct. 428):	18,840	0	18,840
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	182,280	0	182,280
NET INCOME:	63,113	(10,250)	52,863
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,037,500	0	1,037,500 23
Total (Acct. 216):	1,037,500	0	1,037,500
Balance Transferred from Income (433):			
Derived	63,113	(10,250)	52,863 24
Total (Acct. 433):	63,113	(10,250)	52,863
Miscellaneous Credits to Surplus (434):			
NONE	0	795,516	795,516 25
Total (Acct. 434):	0	795,516	795,516
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	3,061		3,061 27
Total (Acct. 436)--Debit:	3,061	0	3,061
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,097,552	785,266	1,882,818

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	793,752	0	0	0	793,752	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	793,752	0	0	0	793,752	

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	120,057		120,057	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	2,902		2,902	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	122,959	0	122,959	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,962,660	6,912,909	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,582,220	1,256,061	2
Net Utility Plant	5,380,440	5,656,848	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	374,455	371,394	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	374,455	371,394	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,416	(8,933)	8
Temporary Cash Investments (132)	680,434	609,372	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	142,253	130,886	11
Other Accounts Receivable (143)	3,023	2,974	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	14,798	15,415	15
Prepayments (165)	733	733	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	842,657	750,447	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	256,016	274,856	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	256,016	274,856	
Total Assets and Other Debits	6,853,568	7,053,545	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,154,263	1,154,263	21
Appropriated Earned Surplus (215)	374,455	371,394	22
Unappropriated Earned Surplus (216)	1,882,818	1,037,500	23
Total Proprietary Capital	3,411,536	2,563,157	
LONG-TERM DEBT			
Bonds (221)	3,145,000	3,370,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,145,000	3,370,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,824	168	28
Payables to Municipality (233)	269,304	123,301	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,219	14,179	32
Other Current and Accrued Liabilities (238)	9,685	9,751	33
Total Current and Accrued Liabilities	297,032	147,399	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	972,989	41
Total Liabilities and Other Credits	6,853,568	7,053,545	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,912,909	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,963,362	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	972,989	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)	26,309				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,962,660	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,394,497	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	187,723	0	0	0	13
Total Accumulated Provision	1,582,220	0	0	0	
Net Utility Plant	5,380,440	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,256,061				1,256,061	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,123				139,123	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,395				8,395	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	147,518	0	0	0	147,518	13
Debits during year						14
Book cost of plant retired	9,082				9,082	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,082	0	0	0	9,082	19
Balance end of year (110.1)	1,394,497	0	0	0	1,394,497	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	10,250				10,250	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	177,473				177,473	10
Total credits	187,723	0	0	0	187,723	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	187,723	0	0	0	187,723	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	14,798	15,415 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>14,798</u>	<u>15,415</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND 2-25-02	13,350	428	227,006	1
bond 6-1-96	5,490	428	29,010	2
Total			256,016	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,154,263	1
Changes during year (explain):		2
Balance end of year	1,154,263	

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)	
MRT REV BOND	06/01/1996	12/01/2007	5.17%	590,000	1
MORTGAGE REV BOND	06/01/2000	12/01/2020	6.24%	705,000	2
REVENUE REFUNDING BOND	02/25/2002	12/01/2020	4.78%	1,850,000	3
Total Bonds (Account 221):				3,145,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	0	2
Charged electric department expense	122,733	3
Charged sewer department expense	2,122	4
Other (explain):		
NONE		5
Total Accruals and other credits	124,855	
Taxes paid during year:		
County, state and local taxes	114,001	6
Social Security taxes	9,914	7
PSC Remainder Assessment	940	8
Other (explain):		
NONE		9
Total payments and other debits	124,855	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BOND 6-1-96	3,167	34,141	34,693	2,615	1
MORTGAGE REVENUE BOND 6-1-2000	3,688	41,737	42,098	3,327	2
MORTGAGE REVENUE BOND 2-25-02	7,324	87,562	87,609	7,277	3
Subtotal	14,179	163,440	164,400	13,219	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	14,179	163,440	164,400	13,219	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
REVERSE AND P & I	374,455	1
Total (Acct. 123):	374,455	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	142,253	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	142,253	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
PRIVATE FIRE PROTECTION	3,023	11
Total (Acct. 143):	3,023	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
PJ KORTEN MAINTENANCE CONTRACT	733	13
Total (Acct. 165):	733	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO VILLAGE	269,304	16
Total (Acct. 233):	269,304	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,951,641	0	0	0	5,951,641	1
Materials and Supplies	15,106	0	0	0	15,106	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,325,279	0	0	0	1,325,279	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	4,641,468	0	0	0	4,641,468	
Net Operating Income	234,666	0	0	0	234,666	7
Net Operating Income as a percent of Average Net Rate Base	5.06%	N/A	N/A	N/A	5.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

none

4. Estimated changes in revenues due to rate changes.

Simplified rate increase effective June 23, 2003.

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

Completed preliminary engineering work to repalce the 1949 tower. Foundation work to start spring 2004, and steel constructuion scheduled for 2005.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If End of Year Balance is less than zero, please explain.

n/a

If a value is reported for Depreciation expense on meters charged to sewer, then values should also be reported in related fields in the Taxes and Other Operating Revenues (Water) schedules. If not, please explain.

n/a

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

If End of Year Balance is less than zero, please explain.

n/a

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	972,989	0	0	0	0	972,989	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	972,989					972,989	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	785,796	752,081	1
Total Sales of Water	785,796	752,081	
Other Operating Revenues			
Forfeited Discounts (470)	1,915	1,946	2
Miscellaneous Service Revenues (471)	0	18	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,041	5,943	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	7,956	7,907	
Total Operating Revenues	793,752	759,988	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	57,674	62,531	9
Water Treatment Expenses (630-635)	67,838	66,411	10
Transmission and Distribution Expenses (640-655)	48,774	32,772	11
Customer Accounts Expenses (901-904)	11,030	10,482	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	111,914	86,539	14
Total Operation and Maintenance Expenses	297,230	258,735	
Other Operating Expenses			
Depreciation Expense (403)	139,123	149,029	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	122,733	125,880	17
Total Other Operating Expenses	261,856	274,909	
Total Operating Expenses	559,086	533,644	
NET OPERATING INCOME	234,666	226,344	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,137	59,691	265,734	4
Commercial	172	34,031	109,176	5
Industrial	29	95,501	194,887	6
Total Metered Sales to General Customers (461)	1,338	189,223	569,797	
Private Fire Protection Service (462)	18		11,319	7
Public Fire Protection Service (463)	1		174,778	8
Other Sales to Public Authorities (464)	13	5,645	17,176	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	6,263	12,726	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,371	201,131	785,796	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
WESTON WATERUTILITY	SERVICE AT FOREMOST DAIRY	6,263	12,726 1
Total		6,263	12,726

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	174,778	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	174,778	
Forfeited Discounts (470):		
Customer late payment charges	1,915	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,915	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,041	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,041	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	27,674	17,279	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,078	25,320	7
Operation Supplies and Expenses (623)	267	311	8
Maintenance of Pumping Plant (625)	4,655	19,621	9
Total Pumping Expenses	57,674	62,531	
WATER TREATMENT EXPENSES			
Operation Labor (630)	31,571	36,473	10
Chemicals (631)	19,533	23,438	11
Operation Supplies and Expenses (632)	7,387	5,629	12
Maintenance of Water Treatment Plant (635)	9,347	871	13
Total Water Treatment Expenses	67,838	66,411	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,017	1,524	14
Operation Supplies and Expenses (641)	1,559	3,831	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,431	2,098	16
Maintenance of Mains (651)	17,470	5,599	17
Maintenance of Services (652)	18,720	13,882	18
Maintenance of Meters (653)	1,872	2,074	19
Maintenance of Hydrants (654)	4,705	3,764	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	48,774	32,772	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,179	2,230	22
Accounting and Collecting Labor (902)	6,197	6,104	23
Supplies and Expenses (903)	2,654	2,148	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	11,030	10,482	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,389	7,516	27
Office Supplies and Expenses (921)	1,637	1,937	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	1,424	503	30
Property Insurance (924)	10,499	6,448	31
Injuries and Damages (925)	205	0	32
Employee Pensions and Benefits (926)	62,166	43,108	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	24,532	24,302	35
Transportation Expenses (933)	3,062	2,725	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	111,914	86,539	
Total Operation and Maintenance Expenses	297,230	258,735	

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		114,001	118,512	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,868	1,934	2
Net property tax equivalent		112,133	116,578	
Social Security		9,660	8,470	3
PSC Remainder Assessment		940	832	4
Other (specify):			0	5
Total tax expense		122,733	125,880	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203838				3
County tax rate	mills		6.000560				4
Local tax rate	mills		6.430832				5
School tax rate	mills		9.248641				6
Voc. school tax rate	mills		1.938200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.822071				10
Less: state credit	mills		1.145900				11
Net tax rate	mills		22.676171				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.430832				14
Combined School Tax Rate	mills		11.186841				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.617673				17
Total Tax Rate	mills		23.822071				18
Ratio of Local and School Tax to Total	dec.		0.739553				19
Total tax net of state credit	mills		22.676171				20
Net Local and School Tax Rate	mills		16.770220				21
Utility Plant, Jan. 1	\$	6,912,909	6,912,909				22
Materials & Supplies	\$	15,415	15,415				23
Subtotal	\$	6,928,324	6,928,324				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,928,324	6,928,324				26
Assessment Ratio	dec.		0.981168				27
Assessed Value	\$	6,797,850	6,797,850				28
Net Local & School Rate	mills		16.770220				29
Tax Equiv. Computed for Current Year	\$	114,001	114,001				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	114,001					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,311		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)	207,316		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,352		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	304,979	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	147,132	1,600	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,602		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,520		20
Total Pumping Plant	236,254	1,600	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,907,198		22
Water Treatment Equipment (332)	843,421	14,110	23
Total Water Treatment Plant	2,750,619	14,110	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,311	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)			207,316	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,352	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	304,979	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	500		148,232	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,602	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,520	20
Total Pumping Plant	500	0	237,354	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,907,198	22
Water Treatment Equipment (332)			857,531	23
Total Water Treatment Plant	0	0	2,764,729	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,720		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	528,533		26
Transmission and Distribution Mains (343)	2,193,170		27
Fire Mains (344)	0		28
Services (345)	336,336	2,125	29
Meters (346)	195,200	12,125	30
Hydrants (348)	227,660	1,070	31
Other Transmission and Distribution Plant (349)	200		32
Total Transmission and Distribution Plant	3,492,819	15,320	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,119		35
Computer Equipment (391.1)	24,784	1,494	36
Transportation Equipment (392)	85,435		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)	10,900		45
Total General Plant	128,238	1,494	
Total utility plant in service directly assignable	6,912,909	32,524	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,912,909	32,524	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		(11,600)	120 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			528,533 26
Transmission and Distribution Mains (343)		(832,034)	1,361,136 27
Fire Mains (344)			0 28
Services (345)	500	(91,152)	246,809 29
Meters (346)	4,190		203,135 30
Hydrants (348)	500	(38,203)	190,027 31
Other Transmission and Distribution Plant (349)			200 32
Total Transmission and Distribution Plant	5,190	(972,989)	2,529,960
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,119 35
Computer Equipment (391.1)	3,392		22,886 36
Transportation Equipment (392)			85,435 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)			10,900 45
Total General Plant	3,392	0	126,340
Total utility plant in service directly assignable	9,082	(972,989)	5,963,362
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,082	(972,989)	5,963,362

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	0	0
GENERAL PLANT		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Water Department		46
Total utility plant in service	0	0

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		11,600	11,600 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		832,034	832,034 27
Fire Mains (344)			0 28
Services (345)		91,152	91,152 29
Meters (346)			0 30
Hydrants (348)		38,203	38,203 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	972,989	972,989
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	972,989	972,989
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	972,989	972,989

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			19,685	19,685	1
February			17,010	17,010	2
March			18,795	18,795	3
April			16,180	16,180	4
May			17,815	17,815	5
June			19,295	19,295	6
July			21,130	21,130	7
August			20,580	20,580	8
September			18,025	18,025	9
October			17,030	17,030	10
November			21,775	21,775	11
December			17,550	17,550	12
Total annual pumpage	0	0	224,870	224,870	
Less: Water sold				201,131	13
Volume pumped but not sold				23,739	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				3,966	16
Volume related to equipment/system malfunction				5,700	17
Non-utility volume NOT included in water sales				65	18
Total volume not sold but accounted for				9,731	19
Volume pumped but unaccounted for				14,008	20
Percent of water lost				6%	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.)				1,435	23
Date of maximum: 11/19/2003					24
Cause of maximum:					25
SALE OF WATER TO WESTON FOR FOREMOST DAIRIES.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				390	26
Date of minimum: 1/2/2003					27
Total KWH used for pumping for the year				517,900	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL KORT ST & W GRAND AVE	#3	89	24	1,144,000	Yes	1
WELL PARK ST	#4	75	20	1,548,000	Yes	2
WELL W GRAND AVE	#5	65	14	720,000	Yes	3

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	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	AIR STRIPPER	AIR STRIPPER	AIR STRIPPER	2
Purpose	B	B	B	3
Destination	R	R	R	4
Pump Manufacturer	INGERSOL-RAND	INGERSOL-RAND	INGERSOL-RAND	5
Year Installed	1986	1986	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1986	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #4	WELL #5	14
Location	KORT ST & W GRAND AVE	PARK ST	WELL #5	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	18
Year Installed	1947	1964	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	1,050	450	21
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	NEWMAN	23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	20	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	CEDAR CREEK TOWER	ROTHSCHILD TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1996	1949		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	142	194		6
Total capacity in gallons (actual)	300,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		2.1000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	4.000	7,870	0	0	0	7,870	1
M	T	6.000	71,757	0	0	0	71,757	2
M	S	8.000	558	0	0	0	558	3
M	T	8.000	25,282	0	0	0	25,282	4
M	S	10.000	130	0	0	0	130	5
M	T	10.000	9,219	0	0	0	9,219	6
P	T	10.000	555	0	0	0	555	7
M	S	12.000	50	0	0	0	50	8
M	T	12.000	27,857	0	0	0	27,857	9
P	T	12.000	4,488	0	0	0	4,488	10
M	S	14.000	722	0	0	0	722	11
M	T	14.000	140	0	0	0	140	12
M	S	16.000	520	0	0	0	520	13
Total Within Municipality			149,148	0	0	0	149,148	
Total Utility			149,148	0	0	0	149,148	

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	127	0	0	0	127		1
M	1.000	1,066	5	6	0	1,065		2
M	1.500	10	0	0	0	10		3
M	2.000	4	0	0	0	4		4
M	3.000	3	0	0	0	3		5
M	4.000	12	0	0	0	12		6
M	6.000	5	0	0	0	5	1	7
M	8.000	33	0	0	0	33	19	8
M	10.000	1	0	0	0	1		9
Total Utility		1,261	5	6	0	1,260	20	

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	1,261	17	40	0	1,238	46	1
0.750	28	4	2	0	30	4	2
1.000	35	3	3	0	35	0	3
1.500	29	1	1	0	29	1	4
2.000	18	6	2	0	22	4	5
3.000	6	0	0	0	6	6	6
4.000	2	0	0	0	2	2	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
14.000	2	0	0	0	2	2	10
Total:	1,383	31	48	0	1,366	67	

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	1,128	87	10	3	0	10	1,238	1
0.750	3	24	0	1	0	2	30	2
1.000	0	28	4	2	0	1	35	3
1.500	0	19	3	6	0	1	29	4
2.000	0	16	3	2	0	1	22	5
3.000	0	1	5	0	0	0	6	6
4.000	0	1	1	0	0	0	2	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
14.000	0	0	0	0	2	0	2	10
Total:	1,131	176	27	14	3	15	1,366	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	202	1	1		202	2
Total Fire Hydrants	202	1	1	0	202	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 202
 Number of distribution system valves end of year: 416
 Number of distribution valves operated during year: 208

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

This was a one time sale to Weston Water Utility to supply water to Foremost Dairy while their well was having work done on it.

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

acct (622) power pumping = \$.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.

(620) pumping operation labor increased due to time spend evaluating the old tower considering replacement verus painting. Also imporvements to the scada system caused trouble between the towers. Sales for resale to Weston for Foremost Dairy causes many adjustments to the valves and rebalancing the system for the hugh draw when we supply them.

(625) maintenance pumping plant decreased due to 2002 had a large charge for well motor rehab work, and we did not ask to amortize this cost.

(630) Water treatment labor decreased due to more time spent on wells and towers maintenance this year.

(635) Maintence water treat plant increased due the cost for Kortens maintenance contract for this year was charged to this account. Most of the computer problems seemed to be in the plant. This system controls the plant and the towers so in previous years we put this to maintenance of pump plant (625).

(651) Maintenance of Mains increased due to no new mains were done this year only repairs to old lines and we had a hugh increase in leak detection costs and repair labor this year.

(926) Employee benefits increased due to additional wages. This increased our share of vacation, retirement, & sick cost. We also had a signifcant increase in health insurance costs.

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

General footnotes

Acct (340) Land adjusted by \$11600. to transfer contributed assets to the contributed plant acct# 340.

Acct (343) Trans & Dist mains adjusted by \$832034 to transfer contributed assets to contributed plant acct# 343.

Acct (345) Services adjusted by \$91152 to transfer contributed assets to the contributed plant acct #345.

Acct (348) Hydrants adjusted by \$38203 to transfer contributed assets to the contributed plant acct #348.

WATER OPERATING SECTION FOOTNOTES

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

n/a

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

n/a

If Adjustments for any account are nonzero, please explain.

Acct (340) Land adjusted by \$11600. to transfer contributed assets to the contributed plant acct# 340.

Acct (343) Trans & Dist mains adjusted by \$832034 to transfer contributed assets to contributed plant acct# 343.

Acct (345) Services adjusted by \$91152 to transfer contributed assets to the contributed plant acct #345.

Acct (348) Hydrants adjusted by \$38203 to transfer contributed assets to the contributed plant acct #348.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

no mains additions

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

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

General footnotes

Acct (340) Land adjusted to set contributed assets.
Acct(343) Mains adjusted to set contributed assets.
Acct(345) Services adjusted to set contributed assets.
Acct(348) Hydrants adjusted to set contributed assets.

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

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

n/a

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

n/a

If Adjustments for any account are nonzero, please explain.

Acct (340) Land adjusted to set contributed assets.
Acct(343) Mains adjusted to set contributed assets.
Acct(345) Services adjusted to set contributed assets.
Acct(348) Hydrants adjusted to set contributed assets.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

n/a

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

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.

n/a

Explain all reported Adjustments.

no adjustments to mains

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

Water Services (Page W-18)

General footnotes

Service additions were all replacements financed by utility operations. No contributioned assets were received.

Explain all reported Adjustments.

None.
