



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

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Principal Office: 203 WEST OAK STREET  
SPARTA, WI 54656

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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:** SPARTA MUNICIPAL WATER DEPARTMENT

**Utility Address:** 203 WEST OAK STREET  
SPARTA, WI 54656

**When was utility organized?** 1/1/1895

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS GAIL L CLARK

**Title:** ACCOUNTING CLERK

**Office Address:**

203 WEST OAK STREET  
P.O. BOX 0  
SPARTA, WI 54656

**Telephone:** (608) 269 - 6530

**Fax Number:** (608) 269 - 5046

**E-mail Address:** acctng@ci.sparta.wi.us

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** NORMAN STANEK

**Title:** CHAIRPERSON

**Office Address:**

710 JOHN STREET  
SPARTA, WI 54656

**Telephone:** (608) 269 - 8527

**Fax Number:**

**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:** WILLIAM SHERRY

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** ENGELSON AND ASSOCIATES LTD  
3317 MORMON COULEE ROAD  
P.O. BOX 785  
LACROSSE, WI 54601

**Telephone:** (800) 500 - 8115

**Fax Number:** (608) 788 - 3162

**E-mail Address:**

**Date of most recent audit report:** 2/6/2004

**Period covered by most recent audit:** JANUARY THRU DECEMBER, 2003

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

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**Name:** MR JORDAN SKIFF

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
203 WEST OAK STREET  
SPARTA, WI 54656

**Telephone:** (608) 269 - 6511

**Fax Number:** (608) 269 - 5046

**E-mail Address:**

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**Name of utility commission/committee:** SPARTA MUNICIPAL WATER COMMITTEE

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

- MR KENNETH BROWN, ALDERMAN
- MR DICK LAXTON, CITIZEN MEMBER
- MR DAVE OLSON, CITIZEN MEMBER
- MR MARK RICHGRUBER, ALDERMAN
- MR BRUCE SAVALL, , ALDERMAN
- MR NORMAN STANEK, , CHAIRPERSON
- MR LARRY TICHENOR, , CITIZEN MEMBER

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**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)	1,389,082	1,225,233	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	373,851	371,617	2
Depreciation Expense (403)	245,880	221,410	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	236,937	231,127	5
<b>Total Operating Expenses</b>	<b>856,668</b>	<b>824,154</b>	
<b>Net Operating Income</b>	<b>532,414</b>	<b>401,079</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>532,414</b>	<b>401,079</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,477	13,763	10
Miscellaneous Nonoperating Income (421)	9,146	0	11
<b>Total Other Income</b>	<b>17,623</b>	<b>13,763</b>	
<b>Total Income</b>	<b>550,037</b>	<b>414,842</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	32,554	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>32,554</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>517,483</b>	<b>414,842</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	184,292	180,622	14
Amortization of Debt Discount and Expense (428)	25,089	9,459	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	16,690	17,362	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>226,071</b>	<b>207,443</b>	
<b>Net Income</b>	<b>291,412</b>	<b>207,399</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,968,586	2,689,607	20
Balance Transferred from Income (433)	291,412	207,399	21
Miscellaneous Credits to Surplus (434)	0	71,580	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,259,998</b>	<b>2,968,586</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,389,082		1,389,082	1
<b>Total (Acct. 400):</b>	<b>1,389,082</b>	<b>0</b>	<b>1,389,082</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	373,851		373,851	2
<b>Total (Acct. 401-402):</b>	<b>373,851</b>	<b>0</b>	<b>373,851</b>	
<b>Depreciation Expense (403):</b>				
Derived	245,880		245,880	3
<b>Total (Acct. 403):</b>	<b>245,880</b>	<b>0</b>	<b>245,880</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	236,937		236,937	5
<b>Total (Acct. 408):</b>	<b>236,937</b>	<b>0</b>	<b>236,937</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>532,414</b>	<b>0</b>	<b>532,414</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
LOCAL BANKS	8,477	0	8,477 11
<b>Total (Acct. 419):</b>	<b>8,477</b>	<b>0</b>	<b>8,477</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	9,146	9,146 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>9,146</b>	<b>9,146</b>
<b>TOTAL OTHER INCOME:</b>	<b>8,477</b>	<b>9,146</b>	<b>17,623</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	32,554	32,554 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>32,554</b>	<b>32,554</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>32,554</b>	<b>32,554</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	184,292	[REDACTED]	184,292 17
<b>Total (Acct. 427):</b>	<b>184,292</b>	<b>0</b>	<b>184,292</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DISCOUNT ON BONDS	25,089	[REDACTED]	25,089 18
<b>Total (Acct. 428):</b>	<b>25,089</b>	<b>0</b>	<b>25,089</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	16,690	[REDACTED]	16,690 20
<b>Total (Acct. 430):</b>	<b>16,690</b>	<b>0</b>	<b>16,690</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>226,071</b>	<b>0</b>	<b>226,071</b>
<b>NET INCOME:</b>	<b>314,820</b>	<b>(23,408)</b>	<b>291,412</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,968,586	0	2,968,586 23
<b>Total (Acct. 216):</b>	<b>2,968,586</b>	<b>0</b>	<b>2,968,586</b>
<b>Balance Transferred from Income (433):</b>			
Derived	314,820	(23,408)	291,412 24
<b>Total (Acct. 433):</b>	<b>314,820</b>	<b>(23,408)</b>	<b>291,412</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<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 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,283,406</b>	<b>(23,408)</b>	<b>3,259,998</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 &amp; 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**

- |   |
|---|
| <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	1,389,082	0	0	0	<b>1,389,082</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,389,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,389,082</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	269,277		269,277	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	3,535		3,535	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>272,812</b>	<b>0</b>	<b>272,812</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)	10,919,537	10,674,148	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,340,913	1,892,105	2
<b>Net Utility Plant</b>	<b>8,578,624</b>	<b>8,782,043</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	34,992	34,992	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	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)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	490,284	529,447	8
Temporary Cash Investments (132)	9,284	8,794	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	344,106	285,882	11
Other Accounts Receivable (143)	304	1,042	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,606	(18,868)	14
Materials and Supplies (150)	31,376	32,108	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>912,960</b>	<b>838,405</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	85,921	111,005	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>85,921</b>	<b>111,005</b>	
<b>Total Assets and Other Debits</b>	<b>9,577,505</b>	<b>9,731,453</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,411,740	1,400,914	21
Appropriated Earned Surplus (215)	793,777	0	22
Unappropriated Earned Surplus (216)	3,259,998	2,968,586	23
<b>Total Proprietary Capital</b>	<b>5,465,515</b>	<b>4,369,500</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,465,000	3,660,000	24
Advances from Municipality (223)	515,920	314,700	25
Other Long-Term Debt (224)	0	232	26
<b>Total Long-Term Debt</b>	<b>3,980,920</b>	<b>3,974,932</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,829	11,801	28
Payables to Municipality (233)	37,909	249,494	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	6,484	17,018	31
Interest Accrued (237)	32,105	33,776	32
Other Current and Accrued Liabilities (238)	41,739	38,817	33
<b>Total Current and Accrued Liabilities</b>	<b>131,066</b>	<b>350,906</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,036,115	41
<b>Total Liabilities and Other Credits</b>	<b>9,577,501</b>	<b>9,731,453</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	10,674,148	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,751,057	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,119,084	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	49,396	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
<b>Total Utility Plant</b>	<b>10,919,537</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)	2,138,364	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	202,549	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,340,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,578,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,892,105				<b>1,892,105</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	245,880				<b>245,880</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	26,506				<b>26,506</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>272,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>272,386</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	26,127				<b>26,127</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>26,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,127</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>2,138,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,138,364</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	32,554				32,554	4
Accruals charged other						5
accounts (specify):						6
NONE	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	169,995				169,995	10
<b>Total credits</b>	<b>202,549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,549</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
NONE	0				0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>202,549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,549</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					19
If yes, what is the rate?						20

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	34,992	0	0	34,992	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>34,992</b>	<b>0</b>	<b>0</b>	<b>34,992</b>	
Less accum. prov. depr. & amort. (122)	34,992	0	0	34,992	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	31,376	32,108 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>31,376</b>	<b>32,108</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>				
1992 MORTGAGE REVENUE DEBT	18,904	18904	0	1
1997 REVENUE DEBT	2,280	190	27,422	2
1999 MORTGAGE REVENUE DEBT	3,900	325	58,499	3
<b>Total</b>			<b>85,921</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,400,914	1
<b>Changes during year (explain):</b>		
EXTENSION OF THEATER ROAD FOR TIF #5 - EAST SIDE INDUSTRIAL PARK	10,826	2
<b>Balance end of year</b>	<u><u>1,411,740</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)	
MORTGAGE REVENUE BONDS	07/30/1997	11/01/2016	5.00%	1,075,000	<b>1</b>
MORTGAGE REVENUE BONDS #3	06/01/1999	11/01/2019	5.00%	2,390,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,465,000</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 SANITATION DEPT	01/01/2003	12/01/2010	0.00%	215,000	1
1996 GO BONDS	11/01/1996	11/01/2016	4.00%	300,920	2
<b>Total for Account 223</b>				<b>515,920</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	17,018	1
<b>Accruals:</b>		
Charged water department expense	236,937	2
Charged electric department expense	0	3
Charged sewer department expense	10,080	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>247,017</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	242,991	6
Social Security taxes	13,158	7
PSC Remainder Assessment	1,402	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>257,551</b>	
<b>Balance end of year</b>	<b>6,484</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>					
1992 MORTGAGE REVENUE BONDS	0	0	0	0	1
1997 REVENUE BONDS	9,798	58,359	58,790	9,367	2
1999 MORTGAGE REVENUE BOND	21,178	125,933	127,065	20,046	3
<b>Subtotal</b>	<b>30,976</b>	<b>184,292</b>	<b>185,855</b>	<b>29,413</b>	
<b>Advances from Municipality (223)</b>					
1996 GOBONDS	2,800	16,690	16,798	2,692	4
<b>Subtotal</b>	<b>2,800</b>	<b>16,690</b>	<b>16,798</b>	<b>2,692</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,776</b>	<b>200,982</b>	<b>202,653</b>	<b>32,105</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>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	344,106	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>344,106</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
MISC BILLING	304	11
<b>Total (Acct. 143):</b>	<b>304</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPAL HYDRANT RENT	10,072	12
DUE FROM SEWER	23,960	13
DUE FROM TAX AGENCY	3,574	14
<b>Total (Acct. 145):</b>	<b>37,606</b>	
<b>Prepayments (165):</b>		
NONE	0	15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL DUE TO MUNICIPALITY	21,894	18
INSURANCE & MISC DUE TO MUNICIPALITY	16,015	19
<b>Total (Acct. 233):</b>	<b>37,909</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,190,159	0	0	0	9,190,159	1
Materials and Supplies	31,742	0	0	0	31,742	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,015,234	0	0	0	2,015,234	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>7,206,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,206,667</b>	
Net Operating Income	532,414	0	0	0	532,414	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.39%</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.**

Extension of Theater Road in East Side Industrial Park  
New service added between Aspen Blvd and Sugarberry Blvd for David Birdd Development  
New service added at 1310 W. Wisconsin St. for All American Lumber  
New service at 919 River Road for addition to Mathews Inc.  
New Service at 1900 Riley Road for Emeral Hardwoods

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

An estimate of \$51,000 more in revenues is due to the Simplified rate increase

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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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### Balance Sheet (Page F-06)

#### General footnotes

Total Assets and Other Debits & Total Liabilities and Other Credits are off by \$4 due to rounding

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

Advance from Sanitation Dept. is a no interest rate loan.

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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	1,036,115	0	0	0	0	<b>1,036,115</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,036,115					<b>1,036,115</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)	1,344,447	1,186,068	1
<b>Total Sales of Water</b>	<b>1,344,447</b>	<b>1,186,068</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,659	3,006	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	41,976	36,159	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>44,635</b>	<b>39,165</b>	
<b>Total Operating Revenues</b>	<b>1,389,082</b>	<b>1,225,233</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	153,211	158,354	9
Water Treatment Expenses (630-635)	33,662	31,417	10
Transmission and Distribution Expenses (640-655)	35,766	34,309	11
Customer Accounts Expenses (901-904)	14,339	16,669	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	136,873	130,868	14
<b>Total Operation and Maintenance Expenses</b>	<b>373,851</b>	<b>371,617</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	245,880	221,410	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	236,937	231,127	17
<b>Total Other Operating Expenses</b>	<b>482,817</b>	<b>452,537</b>	
<b>Total Operating Expenses</b>	<b>856,668</b>	<b>824,154</b>	
<b>NET OPERATING INCOME</b>	<b>532,414</b>	<b>401,079</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	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,169	176,059	606,162	4
Commercial	350	71,494	152,941	5
Industrial	38	119,890	168,882	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,557</b>	<b>367,443</b>	<b>927,985</b>	
Private Fire Protection Service (462)	33		20,051	7
Public Fire Protection Service (463)	1		326,534	8
Other Sales to Public Authorities (464)	48	52,379	69,877	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>3,639</b>	<b>419,822</b>	<b>1,344,447</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	NONE	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### 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)	326,534	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>326,534</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,659	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>2,659</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	35,088	10
<b>Other (specify):</b>		
MISC: METER SETS, TURN ONS, METER REPAIRS	6,888	11
<b>Total Other Water Revenues (474)</b>	<b>41,976</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	84,711	89,124	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	58,063	57,351	7
Operation Supplies and Expenses (623)	8,777	8,469	8
Maintenance of Pumping Plant (625)	1,660	3,410	9
<b>Total Pumping Expenses</b>	<b>153,211</b>	<b>158,354</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	13,714	13,600	10
Chemicals (631)	7,958	10,155	11
Operation Supplies and Expenses (632)	11,479	6,793	12
Maintenance of Water Treatment Plant (635)	511	869	13
<b>Total Water Treatment Expenses</b>	<b>33,662</b>	<b>31,417</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	15,775	14,447	14
Operation Supplies and Expenses (641)	2,053	2,377	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,300	0	16
Maintenance of Mains (651)	1,108	1,822	17
Maintenance of Services (652)	4,155	1,948	18
Maintenance of Meters (653)	10,504	12,653	19
Maintenance of Hydrants (654)	871	1,062	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>35,766</b>	<b>34,309</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,897	6,024	<b>22</b>
Accounting and Collecting Labor (902)	6,958	5,567	<b>23</b>
Supplies and Expenses (903)	3,484	5,078	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>14,339</b>	<b>16,669</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	35,285	32,084	<b>27</b>
Office Supplies and Expenses (921)	10,217	11,685	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	246	7,530	<b>30</b>
Property Insurance (924)	15,791	10,243	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	63,003	61,818	<b>33</b>
Regulatory Commission Expenses (928)	1,973	0	<b>34</b>
Miscellaneous General Expenses (930)	1,788	790	<b>35</b>
Transportation Expenses (933)	8,570	6,718	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>136,873</b>	<b>130,868</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>373,851</b>	<b>371,617</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		232,457	225,975	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,080	8,892	2
<b>Net property tax equivalent</b>		<b>222,377</b>	<b>217,083</b>	
Social Security		13,158	12,853	3
PSC Remainder Assessment		1,402	1,191	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>236,937</b>	<b>231,127</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			Monroe				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.220730				3
County tax rate	mills		7.418430				4
Local tax rate	mills		9.609710				5
School tax rate	mills		11.440810				6
Voc. school tax rate	mills		2.812630				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.502310</b>				10
Less: state credit	mills		1.417880				11
<b>Net tax rate</b>	mills		<b>30.084430</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.609710</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.253440</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.863150</b>				17
<b>Total Tax Rate</b>	mills		<b>31.502310</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.757505</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.084430</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.789099</b>				21
Utility Plant, Jan. 1	\$	10,674,147	10,674,147				22
Materials & Supplies	\$	32,108	32,108				23
<b>Subtotal</b>	\$	<b>10,706,255</b>	<b>10,706,255</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>10,706,255</b>	<b>10,706,255</b>				26
Assessment Ratio	dec.		0.952747				27
<b>Assessed Value</b>	\$	<b>10,200,352</b>	<b>10,200,352</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.789099</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>232,457</b>	<b>232,457</b>				30
Tax Equivalent per 1994 PSC Report	\$	122,103					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>232,457</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	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)	2,955	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	496,517	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	40,919	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>540,391</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	1,808,641	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)	350,989	5,298	17
Diesel Pumping Equipment (326)	12,064	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,825	0	20
<b>Total Pumping Plant</b>	<b>2,173,519</b>	<b>5,298</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	19,040	0	22
Water Treatment Equipment (332)	345,842	0	23
<b>Total Water Treatment Plant</b>	<b>364,882</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	2,955	4
Structures and Improvements (311)	0	0	0	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	0	496,517	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	40,919	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>540,391</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	1,808,641	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	0	356,287	17
Diesel Pumping Equipment (326)	0	0	12,064	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,825	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,178,817</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	19,040	22
Water Treatment Equipment (332)	0	0	345,842	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>364,882</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,584	0	24
Structures and Improvements (341)	78,068	0	25
Distribution Reservoirs and Standpipes (342)	613,711	0	26
Transmission and Distribution Mains (343)	4,055,661	101,778	27
Fire Mains (344)	0	0	28
Services (345)	687,966	25,895	29
Meters (346)	928,600	70,869	30
Hydrants (348)	657,076	9,959	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>7,022,666</b>	<b>208,501</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,831	0	33
Structures and Improvements (390)	265,404	0	34
Office Furniture and Equipment (391)	5,139	0	35
Computer Equipment (391.1)	28,679	8,143	36
Transportation Equipment (392)	113,299	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	38,947	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	77,741	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	32,878	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>563,918</b>	<b>8,143</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,665,376</b>	<b>221,942</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>10,665,376</b>	<b>221,942</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	1,584	24
Structures and Improvements (341)	0	0	78,068	25
Distribution Reservoirs and Standpipes (342)	0	0	613,711	26
Transmission and Distribution Mains (343)	17,646	(1,700,155)	2,439,638	27
Fire Mains (344)	0	0	0	28
Services (345)	4,757	(186,085)	523,019	29
Meters (346)	403	0	999,066	30
Hydrants (348)	1,893	(223,894)	441,248	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>24,699</b>	<b>(2,110,134)</b>	<b>5,096,334</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	1,831	33
Structures and Improvements (390)	0	0	265,404	34
Office Furniture and Equipment (391)	0	0	5,139	35
Computer Equipment (391.1)	1,428	0	35,394	36
Transportation Equipment (392)	0	0	113,299	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	38,947	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	77,741	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	32,878	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>1,428</b>	<b>0</b>	<b>570,633</b>	
<b>Total utility plant in service directly assignable</b>	<b>26,127</b>	<b>(2,110,134)</b>	<b>8,751,057</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>26,127</b>	<b>(2,110,134)</b>	<b>8,751,057</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>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	0	0	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	0	0	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>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	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	0	0	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>0</b>	<b>0</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.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0		27
Fire Mains (344)	0		28
Services (345)		8,950	29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>8,950</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>8,950</b>	
Common Utility Plant Allocated to Water Department		0	46
<b>Total utility plant in service</b>	<b>0</b>	<b>8,950</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	0	0 26
Transmission and Distribution Mains (343)	0	1,700,155	1,700,155 27
Fire Mains (344)	0	0	0 28
Services (345)	0	186,085	195,035 29
Meters (346)	0	0	0 30
Hydrants (348)	0	223,894	223,894 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,110,134</b>	<b>2,119,084</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,110,134</b>	<b>2,119,084</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,110,134</b>	<b>2,119,084</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	0	0	32,203	<b>32,203</b>	<b>1</b>
February	0	0	29,922	<b>29,922</b>	<b>2</b>
March	0	0	30,241	<b>30,241</b>	<b>3</b>
April	0	0	34,716	<b>34,716</b>	<b>4</b>
May	0	0	37,849	<b>37,849</b>	<b>5</b>
June	0	0	45,998	<b>45,998</b>	<b>6</b>
July	0	0	46,515	<b>46,515</b>	<b>7</b>
August	0	0	56,813	<b>56,813</b>	<b>8</b>
September	0	0	40,508	<b>40,508</b>	<b>9</b>
October	0	0	37,936	<b>37,936</b>	<b>10</b>
November	0	0	36,649	<b>36,649</b>	<b>11</b>
December	0	0	32,973	<b>32,973</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>462,323</b>	<b>462,323</b>	
Less: Water sold				419,822	<b>13</b>
Volume pumped but not sold				<b>42,501</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>91%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				12,551	<b>16</b>
Volume related to equipment/system malfunction				0	<b>17</b>
Non-utility volume NOT included in water sales				0	<b>18</b>
Total volume not sold but accounted for				<b>12,551</b>	<b>19</b>
Volume pumped but unaccounted for				<b>29,950</b>	<b>20</b>
Percent of water lost				<b>6%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,409	<b>23</b>
Date of maximum: 8/20/2003					<b>24</b>
Cause of maximum:					<b>25</b>
Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				693	<b>26</b>
Date of minimum: 3/15/2003					<b>27</b>
Total KWH used for pumping for the year				904,070	<b>28</b>
If water is purchased: Vendor Name: NONE					<b>29</b>
Point of Delivery: NONE					<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>	
1221 N CHESTER STREET	2	165	12	720	Yes	<b>1</b>
1221 N CHESTER STREET	4	185	16	568	Yes	<b>2</b>
1211 W MAIN STREET	6	216	16	734	Yes	<b>3</b>
1211 TOWER ROAD	7	260	16	936	Yes	<b>4</b>
1512 EAST MONTGOMERY STREET	8	75	24	1,152	Yes	<b>5</b>
920 STANDARD DRIVE	9	275	20	1,260	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 4	WELL 6	<b>1</b>
Location	1221 N CHESTER	1221 N CHESTER	1211 W MAIN ST	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	GOULDS	<b>5</b>
Year Installed	1923	1939	1998	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	500	395	510	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	US	GE	<b>10</b>
Year Installed	1990	1939	1998	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	40	40	40	<b>13</b>

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 7	WELL 8	WELL 9	<b>14</b>
Location	1211 TOWER ROAD	1512 E MONTGOMERY ST	920 STANDARD DR	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	R	R	<b>17</b>
Pump Manufacturer	GOULDS	LAYNE	SIMMONS	<b>18</b>
Year Installed	1998	1982	1991	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	650	800	875	<b>21</b>
Pump Motor or Standby Engine Mfr	GE	US	US	<b>23</b>
Year Installed	1998	1982	1991	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	50	75	100	<b>26</b>

## 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	A	B	C	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3
Year constructed	1910	1961	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons (actual)	435,000	600,000	600,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.7000	100.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	560	0	0	0	560	1
M	D	1.250	12	0	0	0	12	2
M	D	1.500	177	0	0	0	177	3
M	D	2.000	1,304	0	0	0	1,304	4
M	D	4.000	32,318	0	2,274	0	30,044	5
P	D	4.000	0	0	0	0	0	6
M	D	6.000	80,953	0	0	0	80,953	7
M	D	8.000	112,886	2,264	0	0	115,150	8
M	D	10.000	24,549	0	0	0	24,549	9
M	D	12.000	36,309	205	0	0	36,514	10
<b>Total Within Municipality</b>			<b>289,068</b>	<b>2,469</b>	<b>2,274</b>	<b>0</b>	<b>289,263</b>	
<b>Total Utility</b>			<b>289,068</b>	<b>2,469</b>	<b>2,274</b>	<b>0</b>	<b>289,263</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	680	2	40	0	642	0	<b>1</b>
M	1.000	2,348	41	0	0	2,389	0	<b>2</b>
M	1.250	18	0	0	0	18	0	<b>3</b>
M	1.500	24	1	3	0	22	0	<b>4</b>
M	2.000	32	2	1	0	33	0	<b>5</b>
M	4.000	7	1	1	0	7	0	<b>6</b>
M	6.000	11	5	0	0	16	0	<b>7</b>
M	8.000	3	1	0	0	4	0	<b>8</b>
<b>Total Utility</b>		<b>3,123</b>	<b>53</b>	<b>45</b>	<b>0</b>	<b>3,131</b>	<b>0</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	3,390	66	9	0	3,447	467	1
0.750	39	2	0	0	41	0	2
1.000	70	2	1	0	71	6	3
1.500	39	0	0	0	39	5	4
2.000	36	6	1	0	41	9	5
3.000	15	3	1	0	17	5	6
4.000	8	5	1	0	12	8	7
6.000	6	0	0	0	6	4	8
8.000	6	0	0	0	6	6	9
<b>Total:</b>	<b>3,609</b>	<b>84</b>	<b>13</b>	<b>0</b>	<b>3,680</b>	<b>510</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	3,149	228	7	17	0	46	3,447	1
0.750	2	32	3	1	0	3	41	2
1.000	1	56	5	7	0	2	71	3
1.500	0	23	4	4	0	8	39	4
2.000	0	21	12	3	0	5	41	5
3.000	0	8	1	5	0	3	17	6
4.000	0	5	1	2	0	4	12	7
6.000	0	0	1	5	0	0	6	8
8.000	0	0	0	6	0	0	6	9
<b>Total:</b>	<b>3,152</b>	<b>373</b>	<b>34</b>	<b>50</b>	<b>0</b>	<b>71</b>	<b>3,680</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	0	0	0	0	0	1
Within Municipality	434	3	3	0	434	2
<b>Total Fire Hydrants</b>	<b>434</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>434</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	429
Number of distribution system valves end of year:	496
Number of distribution valves operated during year:	251

**WATER OPERATING SECTION FOOTNOTES**

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

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

(923) - \$7284 decrease - Different auditors and no software support for computers.

(924) - \$5548 increase - Uncontrolled increase of insurance rates.

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

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.

Jan. 1 Total Utility Plant differs by \$1 due to rounding

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

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

(343) - Added \$7011 for extension of Theater Road, Added \$94,767 & retired \$17,646 for L St. reconstruction project.

(346) - Added \$70,869 for purchasing new meters and meter supplies & retired 14 meters at \$402.70.

If Adjustments for any account are nonzero, please explain.

(343) - \$1,700,155 adjustment decrease - transfer for estimated prior year contributed plant.

(345) - \$186,085 adjustment decrease - transfer for estimated prior year contributed plant.

(348) - \$223,894 adjustment decrease - transfer for estimated prior year contributed plant.

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

**General footnotes**

All entries made in column (f) represent transfers for prior year Contributed Plant.

If Adjustments for any account are nonzero, please explain.

All entries made in column (f) represent transfers for prior year Contributed Plant.

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**Water Mains (Page W-17)**

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

8" main - added during L Street reconstruction - financed by available funds

12" main - added during extension of Theater Road - financed by The City of Sparta

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

8 brand new services were added during 2003 - 4 services were financed with available funds and 4 services were contributed by developers including Mathews Inc., David Birdd, Emerald Hardwoods, and All American Lumber.

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