



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

---

Principal Office: 202 NORTH MAIN STREET  
VIROQUA, WI 54665

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** CITY OF VIROQUA MUNICIPAL WATER UTLITY

**Utility Address:** 202 NORTH MAIN STREET

VIROQUA, WI 54665

**When was utility organized?** 12/31/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** TOM HENRY

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

202 NORTH MAIN STREET

VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**E-mail Address:**

---

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

**Name:** JONH E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

---

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

**Name:** ROBERT SUHR

**Title:** CHAIRPERSON

**Office Address:**

202 NORTH MAIN STREET

VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**E-mail Address:**

---

**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:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

**Date of most recent audit report:** 1/24/2004

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

---

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

---

**Name:** TOM HENRY

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
202 NORTH MAIN STREET  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 7186

**Fax Number:** (608) 637 - 3108

**E-mail Address:**

---

**Name of utility commission/committee:** UTLITY COMMITTEE OF COMMON COUNCIL

---

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

- GAIL FRIE, ALDERMAN
  - ROGER HATLEM, ALDERMAN
  - WESTON MACK, ALDERMAN
  - MARC POLSEAN, ALDERMAN
  - ROBERT SUHR, CHAIRPERSON
  - DAVID TRYGGESTAD, ALDERMAN
- 

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

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

**Date of Ordinance:**                     

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

---

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	683,422	664,224	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	288,908	281,883	2
Depreciation Expense (403)	85,331	85,686	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	103,141	97,617	5
<b>Total Operating Expenses</b>	<b>477,380</b>	<b>465,186</b>	
<b>Net Operating Income</b>	<b>206,042</b>	<b>199,038</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>206,042</b>	<b>199,038</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)	45,283	32,641	10
Miscellaneous Nonoperating Income (421)	3,464	0	11
<b>Total Other Income</b>	<b>48,747</b>	<b>32,641</b>	
<b>Total Income</b>	<b>254,789</b>	<b>231,679</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	18,001	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>18,001</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>236,788</b>	<b>231,679</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	114,113	120,140	14
Amortization of Debt Discount and Expense (428)	7,790	7,790	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,365	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>125,268</b>	<b>127,930</b>	
<b>Net Income</b>	<b>111,520</b>	<b>103,749</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,336,341	1,232,592	20
Balance Transferred from Income (433)	111,520	103,749	21
Miscellaneous Credits to Surplus (434)	1,096,736	0	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>2,544,597</b>	<b>1,336,341</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	683,422		683,422	1
<b>Total (Acct. 400):</b>	<b>683,422</b>	<b>0</b>	<b>683,422</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	288,908		288,908	2
<b>Total (Acct. 401-402):</b>	<b>288,908</b>	<b>0</b>	<b>288,908</b>	
<b>Depreciation Expense (403):</b>				
Derived	85,331		85,331	3
<b>Total (Acct. 403):</b>	<b>85,331</b>	<b>0</b>	<b>85,331</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	103,141		103,141	5
<b>Total (Acct. 408):</b>	<b>103,141</b>	<b>0</b>	<b>103,141</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>206,042</b>	<b>0</b>	<b>206,042</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>			
INTEREST AND DIVIDEND INCOME	45,283	0	45,283 11
<b>Total (Acct. 419):</b>	<b>45,283</b>	<b>0</b>	<b>45,283</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		2,100	2,100 12
MISCELLANEOUS NONOPERATING INCOME	1,364	0	1,364 13
<b>Total (Acct. 421):</b>	<b>1,364</b>	<b>2,100</b>	<b>3,464</b>
<b>TOTAL OTHER INCOME:</b>	<b>46,647</b>	<b>2,100</b>	<b>48,747</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		18,001	18,001 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>18,001</b>	<b>18,001</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>18,001</b>	<b>18,001</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	114,113		114,113 17
<b>Total (Acct. 427):</b>	<b>114,113</b>	<b>0</b>	<b>114,113</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	7,790		7,790 18
<b>Total (Acct. 428):</b>	<b>7,790</b>	<b>0</b>	<b>7,790</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	3,365		3,365 21
<b>Total (Acct. 431):</b>	<b>3,365</b>	<b>0</b>	<b>3,365</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>125,268</b>	<b>0</b>	<b>125,268</b>
<b>NET INCOME:</b>	<b>127,421</b>	<b>(15,901)</b>	<b>111,520</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,336,341	0	1,336,341 23
<b>Total (Acct. 216):</b>	<b>1,336,341</b>	<b>0</b>	<b>1,336,341</b>
<b>Balance Transferred from Income (433):</b>			
Derived	127,421	(15,901)	111,520 24
<b>Total (Acct. 433):</b>	<b>127,421</b>	<b>(15,901)</b>	<b>111,520</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	0	1,096,736	1,096,736 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,096,736</b>	<b>1,096,736</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 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>1,463,762</b>	<b>1,080,835</b>	<b>2,544,597</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<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	683,422	0	0	0	683,422	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	138				138	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>683,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>683,284</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	142,360		142,360	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			0	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>142,360</b>	<b>0</b>	<b>142,360</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)	5,631,971	5,265,107	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	832,308	737,076	2
<b>Net Utility Plant</b>	<b>4,799,663</b>	<b>4,528,031</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,154	3,154	6
Special Funds (125)	469,164	472,871	7
<b>Total Other Property and Investments</b>	<b>472,318</b>	<b>476,025</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	318,999	105,144	8
Temporary Cash Investments (132)	0	6,522	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,806	50,651	11
Other Accounts Receivable (143)	1,632	2,085	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	122,572	62,362	14
Materials and Supplies (150)	28,259	29,209	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	2,122	17
<b>Total Current and Accrued Assets</b>	<b>523,268</b>	<b>258,095</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	76,924	84,714	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	22,182	5,530	20
<b>Total Deferred Debits</b>	<b>99,106</b>	<b>90,244</b>	
<b>Total Assets and Other Debits</b>	<b>5,894,355</b>	<b>5,352,395</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)	515,050	515,050	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,544,597	1,336,341	23
<b>Total Proprietary Capital</b>	<b>3,059,647</b>	<b>1,851,391</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,130,000	2,280,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,130,000</b>	<b>2,280,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	483,683	0	27
Accounts Payable (232)	0	28,853	28
Payables to Municipality (233)	114,801	11,158	29
Customer Deposits (235)	150	150	30
Taxes Accrued (236)	93,683	74,554	31
Interest Accrued (237)	12,391	9,553	32
Other Current and Accrued Liabilities (238)	0		33
<b>Total Current and Accrued Liabilities</b>	<b>704,708</b>	<b>124,268</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)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,096,736	41
<b>Total Liabilities and Other Credits</b>	<b>5,894,355</b>	<b>5,352,395</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	5,265,107	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,039,432	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,098,836	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)	493,703				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>5,631,971</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)	654,695	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	177,613	0	0	0	13
<b>Total Accumulated Provision</b>	<b>832,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,799,663</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>	737,076				<b>737,076</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	85,331				<b>85,331</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,628				<b>3,628</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>88,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,959</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	11,728				<b>11,728</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
Est. deprec on contrib plnt 1/1/03	159,612				<b>159,612</b>	18
<b>Total debits</b>	<b>171,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,340</b>	19
<b>Balance end of year (110.1)</b>	<b>654,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>654,695</b>	20
<b>Composite Depreciation Rate?</b>	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)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	18,001				18,001	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	159,612				159,612	10
<b>Total credits</b>	<b>177,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,613</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>177,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,613</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					19
If yes, what is the rate?						20

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,259	29,209
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>28,259</b>	<b>29,209</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>				
1991 MRBS	3,470	428	17,352	1
1996 MRBS	2,089	428	26,114	2
1999 MRBS	2,231	428	33,458	3
<b>Total</b>			<b>76,924</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	515,050	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>515,050</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)	
1996 MRBS	05/01/1996	12/01/2018	5.90%	1,090,000	<b>1</b>
1999 MRBS	05/01/1999	12/01/2012	4.49%	1,040,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,130,000</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>Notes Payable (231)</b>					
2003 G.O. NOTE PAYABLE	07/29/2003	07/28/2004	1.90%	483,683	1
<b>Total for Account 231</b>				<b>483,683</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	74,554	1
<b>Accruals:</b>		
Charged water department expense	103,141	2
Charged electric department expense		3
Charged sewer department expense	1,018	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>104,159</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	74,554	6
Social Security taxes	9,746	7
PSC Remainder Assessment	730	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>85,030</b>	
<b>Balance end of year</b>	<b>93,683</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>					
NONE	0			0	1
1996 MRBS	5,398	64,655	64,782	5,271	2
1999 MRBS	4,155	49,458	49,858	3,755	3
<b>Subtotal</b>	<b>9,553</b>	<b>114,113</b>	<b>114,640</b>	<b>9,026</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2003 GO NOTE	0	3,365		3,365	6
<b>Subtotal</b>	<b>0</b>	<b>3,365</b>	<b>0</b>	<b>3,365</b>	
<b>Total</b>	<b>9,553</b>	<b>117,478</b>	<b>114,640</b>	<b>12,391</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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	3,154	2
<b>Total (Acct. 124):</b>	<b>3,154</b>	
<b>Special Funds (125):</b>		
T-BILL MATURING 11/26/2016	379,782	3
TEMPORARY CASH INVESTMENTS	89,382	4
<b>Total (Acct. 125):</b>	<b>469,164</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	49,941	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
TAX ROLL	1,865	9
<b>Total (Acct. 142):</b>	<b>51,806</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	1,632	12
<b>Total (Acct. 143):</b>	<b>1,632</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL	103,513	13
DUE FROM SEWER	19,059	14
<b>Total (Acct. 145):</b>	<b>122,572</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
ENGINEERING & PRELIMINARY EXPENSES OF HWY 53 PROJECT	22,182	17
<b>Total (Acct. 183):</b>	<b>22,182</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY FOR EXP PAID BY GENERAL FUND FOR WATER UTIL.	62,801	18
PAYABLE TO SEWER	52,000	19
<b>Total (Acct. 233):</b>	<b>114,801</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)	4,003,660	0	0	0	4,003,660	1
Materials and Supplies	28,734	0	0	0	28,734	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	695,885	0	0	0	695,885	4
Customer Advances for Construction					0	5
NONE					0	6
<b>Average Net Rate Base</b>	<b>3,336,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,336,509</b>	
Net Operating Income	206,042	0	0	0	206,042	7
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.18%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.18%</b>	

## 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.**

NONE

---

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

LINE OF CREDIT GENERAL OBLIGATION NOTE DATED JULY 29, 2003 TO BE USED AS SHORT-TERM FINANCING OF WELL PROJECT UNTIL PERMANENT FINANCING THROUGH THE SAFE DRINKING WATER LOAN FUND IS OBTAINED. INTEREST RATE AT 1.9%.

---

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

APPLICATION FOR RATE INCREASE IN PROGRESS.

---

**7. Any additional matters.**

THE UTILITY UPGRADED COMPUTER SOFTWARE AND HARDWARE DURING THE YEAR. COMPLETION OF WELL PROJECT EXPECTED IN THE FALL OF 2004. TOTAL ACCUMULATED EXPENDITURES FOR WELL PROJECT TO DATE \$483,005. THE UTILITY IS IN THE PROCESS OF OBTAINING PERMANENT FINANCING FOR THE WELL PROJECT THROUGH THE SAFE DRINKING WATER LOAN FUND.

## FINANCIAL SECTION FOOTNOTES

---

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

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

COSTS REPORTED IN ACCOUNT 183 RELATE TO ENGINEERING AND OTHER PRELIMINARY COSTS ASSOCIATED WITH A MAJOR RECONSTRUCTION PROJECT (STH 56). NO AMORTIZATION OF THESE COSTS HAVE OCCURED.

---

### Signature Page (Page ii)

#### General footnotes

(Vig & Associates LLC Letterhead)

To the Members of the Common Council  
of the City of Viroqua  
Viroqua, Wisconsin 54665

We have compiled the balance sheets of the Viroqua Municipal Water Utility as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC  
April 30, 2004

---

**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	1,096,736	0	0	0	0	<b>1,096,736</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	1,096,736					<b>1,096,736</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)	675,053	657,104	1
<b>Total Sales of Water</b>	<b>675,053</b>	<b>657,104</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	669	821	2
Miscellaneous Service Revenues (471)	3,606	2,531	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,094	3,768	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>8,369</b>	<b>7,120</b>	
<b>Total Operating Revenues</b>	<b>683,422</b>	<b>664,224</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	29,802	28,333	9
Water Treatment Expenses (630-635)	2,124	0	10
Transmission and Distribution Expenses (640-655)	75,573	98,837	11
Customer Accounts Expenses (901-904)	30,248	26,948	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	151,161	127,765	14
<b>Total Operation and Maintenance Expenses</b>	<b>288,908</b>	<b>281,883</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	85,331	85,686	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	103,141	97,617	17
<b>Total Other Operating Expenses</b>	<b>188,472</b>	<b>183,303</b>	
<b>Total Operating Expenses</b>	<b>477,380</b>	<b>465,186</b>	
<b>NET OPERATING INCOME</b>	<b>206,042</b>	<b>199,038</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				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	1,669	68,985	274,728	4
Commercial	241	45,608	122,123	5
Industrial	14	946	12,084	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,924</b>	<b>115,539</b>	<b>408,935</b>	
Private Fire Protection Service (462)	17		11,878	7
Public Fire Protection Service (463)	1		221,182	8
Other Sales to Public Authorities (464)	28	12,511	33,058	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,970</b>	<b>128,050</b>	<b>675,053</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	221,182	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>221,182</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	669	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>669</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES, ETC	3,606	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,606</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,094	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,094</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	28,353	28,280	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,449	53	9
<b>Total Pumping Expenses</b>	<b>29,802</b>	<b>28,333</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	2,124	0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>2,124</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	59,914	57,709	14
Operation Supplies and Expenses (641)	6,946	11,294	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,353	9,504	16
Maintenance of Mains (651)	6,566	6,177	17
Maintenance of Services (652)	423	578	18
Maintenance of Meters (653)	86	6,734	19
Maintenance of Hydrants (654)	285	5,332	20
Maintenance of Other Plant (655)	0	1,509	21
<b>Total Transmission and Distribution Expenses</b>	<b>75,573</b>	<b>98,837</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)	814	777	<b>22</b>
Accounting and Collecting Labor (902)	26,401	24,500	<b>23</b>
Supplies and Expenses (903)	2,895	1,585	<b>24</b>
Uncollectible Accounts (904)	138	86	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>30,248</b>	<b>26,948</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	49,473	32,853	<b>27</b>
Office Supplies and Expenses (921)	9,726	8,940	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	7,270	4,642	<b>30</b>
Property Insurance (924)	2,225	545	<b>31</b>
Injuries and Damages (925)	9,809	7,945	<b>32</b>
Employee Pensions and Benefits (926)	62,657	59,404	<b>33</b>
Regulatory Commission Expenses (928)	2,825	268	<b>34</b>
Miscellaneous General Expenses (930)	4	780	<b>35</b>
Transportation Expenses (933)	7,172	12,388	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>151,161</b>	<b>127,765</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>288,908</b>	<b>281,883</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		93,684	88,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,018	920	2
<b>Net property tax equivalent</b>		<b>92,666</b>	<b>87,357</b>	
Social Security		9,745	9,635	3
PSC Remainder Assessment		730	625	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>103,141</b>	<b>97,617</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			Vernon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.206549				3
County tax rate	mills		6.587544				4
Local tax rate	mills		7.437674				5
School tax rate	mills		9.476709				6
Voc. school tax rate	mills		2.433228				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>26.141704</b>				<b>10</b>
Less: state credit	mills		1.271011				11
<b>Net tax rate</b>	mills		<b>24.870693</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.437674</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.909937</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.347611</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.141704</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.740105</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.870693</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.406929</b>				<b>21</b>
Utility Plant, Jan. 1	\$	5,265,107	5,265,107				22
Materials & Supplies	\$	29,209	29,209				23
<b>Subtotal</b>	\$	<b>5,294,316</b>	<b>5,294,316</b>				<b>24</b>
Less: Plant Outside Limits	\$	37,571	37,571				25
<b>Taxable Assets</b>	\$	<b>5,256,745</b>	<b>5,256,745</b>				<b>26</b>
Assessment Ratio	dec.		0.968200				27
<b>Assessed Value</b>	\$	<b>5,089,581</b>	<b>5,089,581</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.406929</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>93,684</b>	<b>93,684</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>93,684</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,540		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)	73,546		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>76,086</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,591		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	146,004		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>160,595</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)	853		23
<b>Total Water Treatment Plant</b>	<b>853</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,540	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)			73,546	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>76,086</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,591	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			146,004	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>160,595</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			853	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>853</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)	1,315		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	415,132		26
Transmission and Distribution Mains (343)	3,243,342		27
Fire Mains (344)	0		28
Services (345)	498,533	611	29
Meters (346)	114,278	15,580	30
Hydrants (348)	385,404		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,658,004</b>	<b>16,191</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,285		35
Computer Equipment (391.1)	9,513	15,080	36
Transportation Equipment (392)	34,246		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,553		39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)	0	52,000	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>169,087</b>	<b>67,080</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,064,625</b>	<b>83,271</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,064,625</b>	<b>83,271</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)			1,315 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			415,132 26
Transmission and Distribution Mains (343)		(860,656)	2,382,686 27
Fire Mains (344)			0 28
Services (345)		(170,829)	328,315 29
Meters (346)	2,215	(11,891)	115,752 30
Hydrants (348)		(53,360)	332,044 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,215</b>	<b>(1,096,736)</b>	<b>3,575,244</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,177 34
Office Furniture and Equipment (391)			2,285 35
Computer Equipment (391.1)	9,513		15,080 36
Transportation Equipment (392)			34,246 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,553 39
Laboratory Equipment (395)			848 40
Power Operated Equipment (396)			66,383 41
Communication Equipment (397)			1,082 42
SCADA Equipment (397.1)			52,000 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>9,513</b>	<b>0</b>	<b>226,654</b>
<b>Total utility plant in service directly assignable</b>	<b>11,728</b>	<b>(1,096,736)</b>	<b>4,039,432</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>11,728</b>	<b>(1,096,736)</b>	<b>4,039,432</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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		2,100	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,100</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,100</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,100</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		860,656	860,656 27
Fire Mains (344)			0 28
Services (345)		170,829	172,929 29
Meters (346)		11,891	11,891 30
Hydrants (348)		53,360	53,360 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,096,736</b>	<b>1,098,836</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,096,736</b>	<b>1,098,836</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,096,736</b>	<b>1,098,836</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			13,590	<b>13,590</b>	1
February			12,629	<b>12,629</b>	2
March			13,890	<b>13,890</b>	3
April			11,836	<b>11,836</b>	4
May			13,555	<b>13,555</b>	5
June			13,222	<b>13,222</b>	6
July			13,823	<b>13,823</b>	7
August			16,036	<b>16,036</b>	8
September			13,899	<b>13,899</b>	9
October			12,584	<b>12,584</b>	10
November			11,822	<b>11,822</b>	11
December			12,656	<b>12,656</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>159,542</b>	<b>159,542</b>	
Less: Water sold				128,050	13
Volume pumped but not sold				<b>31,492</b>	14
Volume sold as a percent of volume pumped				<b>80%</b>	15
Volume used for water production, water quality and system maintenance				381	16
Volume related to equipment/system malfunction				2,108	17
Non-utility volume NOT included in water sales				428	18
Total volume not sold but accounted for				<b>2,917</b>	19
Volume pumped but unaccounted for				<b>28,575</b>	20
Percent of water lost				<b>18%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				733	23
Date of maximum: 8/21/2003					24
Cause of maximum:					25
WATERING OF THE SCHOOL ATHLETIC FIELD					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				289	26
Date of minimum: 12/14/2003					27
Total KWH used for pumping for the year				455,991	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
RAILROAD AVENUE	1	506	12	188	Yes	<b>1</b>
OAK STREET	2	530	10	21	Yes	<b>2</b>
CONGRESS STREET	3	880	15	224	Yes	<b>3</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	2	3	4	1
Location	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1997	1935	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CITY PARK	INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1985	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	180	6
Total capacity in gallons (actual)	250,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	207	0	0	0	207	1	
M	D	4.000	23,193	0	0	0	23,193	2	
M	D	6.000	49,698	0	0	0	49,698	3	
P	D	6.000	10,412	0	0	0	10,412	4	
M	D	8.000	40,955	0	0	0	40,955	5	
M	D	10.000	15,850	0	0	0	15,850	6	
M	D	12.000	24,609	0	0	0	24,609	7	
<b>Total Within Municipality</b>			<b>164,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,924</b>		
P	D	6.000	2,800	0	0	0	2,800	8	
<b>Total Outside of Municipality</b>			<b>2,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,800</b>		
<b>Total Utility</b>			<b>167,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,724</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,561	0	0	0	1,561	32	1
P	0.750	2	3	0	0	5		2
M	1.000	200	0	0	0	200	3	3
M	1.250	4	0	0	0	4		4
M	1.500	18	0	0	0	18		5
M	2.000	22	1	0	0	23		6
M	3.000	2	0	0	0	2		7
M	4.000	5	0	0	0	5		8
M	6.000	3	1	0	0	4		9
M	10.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>1,818</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1,823</b>	<b>35</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	1,963	132	79	0	<b>2,016</b>	79	<b>1</b>
1.000	44	0	6	(2)	<b>36</b>	6	<b>2</b>
1.500	16	0	0	1	<b>17</b>	1	<b>3</b>
2.000	29	0	0	(2)	<b>27</b>	2	<b>4</b>
3.000	6	0	0	3	<b>9</b>	3	<b>5</b>
4.000	1	0	0	0	<b>1</b>	1	<b>6</b>
6.000	1	0	0	0	<b>1</b>	1	<b>7</b>
<b>Total:</b>	<b>2,060</b>	<b>132</b>	<b>85</b>	<b>0</b>	<b>2,107</b>	<b>93</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	1,627	166	13	8	0	202	<b>2,016</b>	<b>1</b>
1.000	3	29	0	3	0	1	<b>36</b>	<b>2</b>
1.500	0	14	1	2	0	0	<b>17</b>	<b>3</b>
2.000	0	18	1	8	0	0	<b>27</b>	<b>4</b>
3.000	0	4	0	2	0	3	<b>9</b>	<b>5</b>
4.000	0	1	0	0	0	0	<b>1</b>	<b>6</b>
6.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>1,630</b>	<b>232</b>	<b>15</b>	<b>24</b>	<b>0</b>	<b>206</b>	<b>2,107</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	256				256	2
<b>Total Fire Hydrants</b>	<b>257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	518
Number of distribution valves operated during year:	235

---

## WATER OPERATING SECTION FOOTNOTES

---

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

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

The increase in Administrative and General Salaries (920) is due to the utility's share of the municipality hiring a City Administrator.

The decrease in Maintenance of Distribution Reservoirs and Standpipes (650) is due to the utility not experiencing the need for maintenance in 2003.

The decrease in Maintenance of Meters (653) is due to the utility not experiencing the need for maintenance in 2003.

The decrease in Transportation Expense (933) represents a return to a normal expenditure level for this account. In 2002, the utility experienced an abnormally high level of maintenance expense.

The decrease in Maintenance of Hydrants (654) is due to the utility not experiencing the need for maintenance in 2003.

---

### 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.

Capital items included in Account 397.1 represent Water's portion of SCADA (electronic monitoring) equipment.

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 343, 345, 346 and 348 to reclass beginning of year balances of plant contributed by customers.

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments to accounts 343, 345, 346 and 348 to reclass beginning of year balances of plant contributed by customers.

---

### Water Services (Page W-18)

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

Additional water services were financed through customer contributions.

---

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

#### General footnotes

THE UTILITY INTENDS TO INCREASE THE NUMBER OF VALVES OPERATED IN 2004.

---