



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WALDO WATER AND SEWER UTILITY

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Principal Office: P.O. BOX 6  
WALDO, WI 53093

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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**

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**Exact Utility Name:** WALDO WATER AND SEWER UTILITY

**Utility Address:** P.O. BOX 6  
WALDO, WI 53093

**When was utility organized?** 12/31/1963

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS AUDREY PARRISH

**Title:** VILLAGE TREASURER

**Office Address:**

538 W 3RD STREET  
P.O. BOX 43  
WALDO, WI 53093

**Telephone:** (920) 528 - 8136

**Fax Number:**

**E-mail Address:** dparrish@wi.rr.com

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

**Name:** GREG PETERSON

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** WEBER, CORSON & PETERSON

2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**E-mail Address:** greg@webercorson.com

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

**Name:** NORBERT HINTZ, JR.

**Title:** VILLAGE PRESIDENT

**Office Address:**

741 W 1ST STREET  
WALDO, WI 53093

**Telephone:** (920) 528 - 8414

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** MR GARY HOFSLUND

**Title:** SUPERINTENDENT

**Office Address:**

240 HARMON  
P.O. BOX 94  
WALDO, WI 53093

**Telephone:** (920) 528 - 8579

**Fax Number:**

**E-mail Address:**

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**Name:** MR JACK PARRISH

**Title:** VILLAGE TRUSTEE

**Office Address:**

144 DAN STREET  
WALDO, WI 53093

**Telephone:** (920) 528 - 7534

**Fax Number:**

**E-mail Address:**

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**Name:** MR MICHAEL WOLLNER

**Title:** VILLAGE TRUSTEE

**Office Address:**

433 W. FIRST STREET  
WALDO, WI 53093

**Telephone:** (920) 528 - 8674

**Fax Number:**

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MICHAEL HINTZ

**Title:** VILLAGE TRUSTEE

**Office Address:**

405 WEST FIRST STREET  
P.O. BOX 2  
WALDO, WI 53093

**Telephone:** (920) 528 - 7360

**Fax Number:**

**E-mail Address:**

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**Name:** MRS ANITA KLEIN

**Title:** VILLAGE TRUSTEE

**Office Address:**

205 MULBERRY DR  
WALDO, WI 53093

**Telephone:** (920) 528 - 8150

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**Name of utility commission/committee:**

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

- MR MICHAEL HINTZ, VILLAGE TRUSTEE
- MR NORBERT HINTZ, JR, VILLAGE PRESIDENT
- MRS ANITA KLEIN, VILLAGE TRUSTEE
- MR JACK PARRISH, VILLAGE TRUSTEE
- MR MICHAEL WOLLNER, VILLAGE TRUSTEE

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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)	35,987	35,375	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	24,730	22,600	2
Depreciation Expense (403)	3,056	7,485	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,558	5,127	5
<b>Total Operating Expenses</b>	<b>33,344</b>	<b>35,212</b>	
<b>Net Operating Income</b>	<b>2,643</b>	<b>163</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,643</b>	<b>163</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	475	383	9
Miscellaneous Nonoperating Income (421)	0	3,660	10
<b>Total Other Income</b>	<b>475</b>	<b>4,043</b>	
<b>Total Income</b>	<b>3,118</b>	<b>4,206</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	9,257	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>9,257</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(6,139)</b>	<b>4,206</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	3,563	3,885	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
<b>Total Interest Charges</b>	<b>3,563</b>	<b>3,885</b>	
<b>Net Income</b>	<b>(9,702)</b>	<b>321</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(37,114)	(41,735)	19
Balance Transferred from Income (433)	(9,702)	321	20
Miscellaneous Credits to Surplus (434)	360,551	4,300	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>313,735</b>	<b>(37,114)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	35,987		35,987	1
<b>Total (Acct. 400):</b>	<b>35,987</b>	<b>0</b>	<b>35,987</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	24,730		24,730	2
<b>Total (Acct. 401):</b>	<b>24,730</b>	<b>0</b>	<b>24,730</b>	
<b>Depreciation Expense (403):</b>				
Derived	3,056		3,056	3
<b>Total (Acct. 403):</b>	<b>3,056</b>	<b>0</b>	<b>3,056</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	5,558		5,558	5
<b>Total (Acct. 408):</b>	<b>5,558</b>	<b>0</b>	<b>5,558</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>2,643</b>	<b>0</b>	<b>2,643</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	475	0	475	10
<b>Total (Acct. 419):</b>	<b>475</b>	<b>0</b>	<b>475</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>475</b>	<b>0</b>	<b>475</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	5,095	5,095 14
NET LOSS - NONREGULATED SEWER DEPARTMENT	4,162	0	4,162 15
<b>Total (Acct. 426):</b>	<b>4,162</b>	<b>5,095</b>	<b>9,257</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>4,162</b>	<b>5,095</b>	<b>9,257</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 16
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 17
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	3,563	[REDACTED]	3,563 19
<b>Total (Acct. 430):</b>	<b>3,563</b>	<b>0</b>	<b>3,563</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>3,563</b>	<b>0</b>	<b>3,563</b>
<b>NET INCOME:</b>	<b>(4,607)</b>	<b>(5,095)</b>	<b>(9,702)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(37,114)	0	(37,114) 22
<b>Total (Acct. 216):</b>	<b>(37,114)</b>	<b>0</b>	<b>(37,114)</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(4,607)	(5,095)	(9,702) 23
<b>Total (Acct. 433):</b>	<b>(4,607)</b>	<b>(5,095)</b>	<b>(9,702)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
RECLASSIFY WATER CIAC PER DOCKET 05-US-105	0	125,839	125,839 24
TAX EQUIVALENT FOR 2003 FORGIVEN BY VILLAGE	4,733	0	4,733 25
CLOSE NONREGULATED SEWER CIAC	229,979	0	229,979 26
<b>Total (Acct. 434):</b>	<b>234,712</b>	<b>125,839</b>	<b>360,551</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<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 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>192,991</b>	<b>120,744</b>	<b>313,735</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 and 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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	35,987	0	0	0	35,987	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>35,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,987</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)	342,038	338,388	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	211,684	127,386	2
<b>Net Utility Plant</b>	<b>130,354</b>	<b>211,002</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	476,360	477,860	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	241,486	231,377	4
<b>Net Nonutility Property</b>	<b>234,874</b>	<b>246,483</b>	
Investment in Municipality (123)	18,328	4,142	5
Other Investments (124)	0	0	6
Special Funds (125)	4,859	3,466	7
<b>Total Other Property and Investments</b>	<b>258,061</b>	<b>254,091</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	14,241	21,230	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,320	3,699	11
Other Accounts Receivable (143)	13,504	15,106	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,217	14,186	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>47,282</b>	<b>54,221</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	7,575	11,375	20
<b>Total Deferred Debits</b>	<b>7,575</b>	<b>11,375</b>	
<b>Total Assets and Other Debits</b>	<b>443,272</b>	<b>530,689</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)	48,223	48,223	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	313,735	(37,114)	23
<b>Total Proprietary Capital</b>	<b>361,958</b>	<b>11,109</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	72,910	79,355	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>72,910</b>	<b>79,355</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,432	2,122	28
Payables to Municipality (233)	5,576	5,542	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	201	193	32
Other Current and Accrued Liabilities (238)	195	190	33
<b>Total Current and Accrued Liabilities</b>	<b>8,404</b>	<b>8,047</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<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	432,178	38
<b>Total Liabilities and Other Credits</b>	<b>443,272</b>	<b>530,689</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	338,388	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	139,839	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	202,199	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>342,038</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)	130,229	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	81,455	0	0	0	12
<b>Total Accumulated Provision</b>	<b>211,684</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>130,354</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>	127,386				<b>127,386</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	3,056				<b>3,056</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	395				<b>395</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	12				<b>12</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>3,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,463</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	620				<b>620</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>620</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>130,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,229</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.52%					<b>22</b>

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	5,095				<b>5,095</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	76,360				<b>76,360</b>	<b>10</b>
<b>Total credits</b>	<b>81,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,455</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<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>81,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,455</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	2.52%					<b>20</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	433,022	44,838	1,500	<b>476,360</b>	<b>1</b>
<b>Other (specify):</b>					
SERVICES	10,983		10,983	<b>0</b>	<b>2</b>
MAINS	32,189		32,189	<b>0</b>	<b>3</b>
MISCELLANEOUS EQ	1,666		1,666	<b>0</b>	<b>4</b>
<b>Total Nonutility Property (121)</b>	<b>477,860</b>	<b>44,838</b>	<b>46,338</b>	<b>476,360</b>	
Less accum. prov. depr. & amort. (122)	231,377	11,609	1,500	<b>241,486</b>	<b>5</b>
<b>Net Nonutility Property</b>	<b>246,483</b>	<b>33,229</b>	<b>44,838</b>	<b>234,874</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**

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	48,223	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>48,223</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)
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NONE

**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>					
WALDO STATE BANK LOAN VIA VILLAGE	03/19/1996	03/19/2011	5.75%	57,910	1
VILLAGE OF WALDO	08/17/2001	12/31/2003	0.00%	15,000	2
<b>Total for Account 223</b>				<b>72,910</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	5,558	2
Charged electric department expense		3
Charged sewer department expense	137	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>5,695</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	4,733	6
Social Security taxes	920	7
PSC Remainder Assessment	42	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>5,695</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
Waldo State Bank via Village	193	3,563	3,555	201	2
<b>Subtotal</b>	<b>193</b>	<b>3,563</b>	<b>3,555</b>	<b>201</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>193</b>	<b>3,563</b>	<b>3,555</b>	<b>201</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>		
2000-2002 DELQ BILLS PLACED ON TAX ROLL NOT RECEIVED	6,959	1
2002 PUBLIC FIRE PROTECTION NOT RECEIVED	11,369	2
<b>Total (Acct. 123):</b>	<b>18,328</b>	
<b>Other Investments (124):</b>		
NONE		3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	4,859	4
<b>Total (Acct. 125):</b>	<b>4,859</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	3,320	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>3,320</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	13,504	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>13,504</b>	
<b>Receivables from Municipality (145):</b>		
2003 DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	4,368	13
2003 PUBLIC FIRE PROTECTION	11,849	14
<b>Total (Acct. 145):</b>	<b>16,217</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.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING, 7 YR AMORT, BEG '99, PSC AUTH 3/29/00	7,575	17
<b>Total (Acct. 183):</b>	<b>7,575</b>	
<b>Payables to Municipality (233):</b>		
VILLAGE DEPOSIT PUT INTO UTILITY ACCOUNT IN ERROR	5,542	18
MISCELLANEOUS	34	19
<b>Total (Acct. 233):</b>	<b>5,576</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 (100.1)	138,014	0	0	0	<b>138,014</b>	<b>1</b>	
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (110.1)	128,807	0	0	0	<b>128,807</b>	<b>4</b>	
Customer Advances for Construction					<b>0</b>	<b>5</b>	
					<b>0</b>	<b>6</b>	
<b>Average Net Rate Base</b>	<b>9,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,207</b>		
Net Operating Income	2,643	0	0	0	<b>2,643</b>	<b>7</b>	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>28.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>28.71%</b>		

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

---

3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

#### General footnotes

We have reclassified 2002 sewer additions on the PSC report from Services(\$10,983), Mains(\$32,189) and Miscellaneous Eq(\$1,666) to Nonregulated Sewer Plant. Current year deduction of \$1,500 was equipment being removed.

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

#### General footnotes

\$15,000 advance from the Village of Waldo was originally a note payable with the bank, but in 2003 the Village paid the entire balance in full. No interest is being charged to the water department on the utility's portion of the original 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	202,199	0	0	229,979	0	<b>432,178</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	202,199			229,979		<b>432,178</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)	35,536	34,922	1
<b>Total Sales of Water</b>	<b>35,536</b>	<b>34,922</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	88	103	2
Other Water Revenues (474)	363	350	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>451</b>	<b>453</b>	
<b>Total Operating Revenues</b>	<b>35,987</b>	<b>35,375</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	20,054	18,050	5
General Operating Expenses (680-690)	4,676	4,550	6
<b>Total Operation and Maintenance Expenses</b>	<b>24,730</b>	<b>22,600</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	3,056	7,485	7
Amortization Expense (404)		0	8
Taxes (408)	5,558	5,127	9
<b>Total Other Operating Expenses</b>	<b>8,614</b>	<b>12,612</b>	
<b>Total Operating Expenses</b>	<b>33,344</b>	<b>35,212</b>	
<b>NET OPERATING INCOME</b>	<b>2,643</b>	<b>163</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	166	7,866	19,874	4
Commercial	12	1,512	2,991	5
Industrial	4	161	428	6
<b>Total Metered Sales to General Customers (461)</b>	<b>182</b>	<b>9,539</b>	<b>23,293</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,849	8
Other Sales to Public Authorities (464)	2	66	394	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>185</b>	<b>9,605</b>	<b>35,536</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	11,849	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>11,849</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	88	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>88</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	363	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>363</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	8,430	7,691	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,416	3,039	3
Chemicals (630)	4,031	2,946	4
Supplies and Expenses (640)	297	370	5
Repairs of Water Plant (650)	3,880	4,004	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>20,054</b>	<b>18,050</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	2,125	2,075	8
Office Supplies and Expenses (681)	290	420	9
Outside Services Employed (682)	1,983	1,850	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	278	205	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>4,676</b>	<b>4,550</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>24,730</b>	<b>22,600</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		4,733	4,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		137	141	2
<b>Net property tax equivalent</b>		<b>4,596</b>	<b>4,159</b>	
Social Security		920	932	3
PSC Remainder Assessment		42	36	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>5,558</b>	<b>5,127</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218798				3
County tax rate	mills		7.250937				4
Local tax rate	mills		5.097739				5
School tax rate	mills		9.310933				6
Voc. school tax rate	mills		1.800467				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>23.678874</b>				10
Less: state credit	mills		1.324979				11
<b>Net tax rate</b>	mills		<b>22.353895</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.097739</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.111400</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.209139</b>				17
<b>Total Tax Rate</b>	mills		<b>23.678874</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.684540</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.353895</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.302138</b>				21
Utility Plant, Jan. 1	\$	<b>338,388</b>	338,388				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>338,388</b>	<b>338,388</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>338,388</b>	<b>338,388</b>				26
Assessment Ratio	dec.		0.914085				27
<b>Assessed Value</b>	\$	<b>309,315</b>	<b>309,315</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.302138</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>4,733</b>	<b>4,733</b>				30
Tax Equivalent per 1994 PSC Report	\$	3,208					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>4,733</b>					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		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)	100		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)	9,208		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>9,308</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,404	3,876	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,179		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,320		20
<b>Total Pumping Plant</b>	<b>27,903</b>	<b>3,876</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,312		23
<b>Total Water Treatment Plant</b>	<b>3,312</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)			100	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)			9,208	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>9,308</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	500		12,780	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			16,179	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,320	20
<b>Total Pumping Plant</b>	<b>500</b>	<b>0</b>	<b>31,279</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,312	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,312</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	975		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	24,660		26
Transmission and Distribution Mains (343)	153,403		27
Fire Mains (344)	0		28
Services (345)	67,625		29
Meters (346)	19,621	394	30
Hydrants (348)	30,460		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>296,744</b>	<b>394</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	499		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	622		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>1,121</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>338,388</b>	<b>4,270</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>338,388</b>	<b>4,270</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)			975 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			24,660 26
Transmission and Distribution Mains (343)		(119,539)	33,864 27
Fire Mains (344)			0 28
Services (345)		(59,445)	8,180 29
Meters (346)	120		19,895 30
Hydrants (348)		(23,215)	7,245 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>120</b>	<b>(202,199)</b>	<b>94,819</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			499 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			622 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,121</b>
<b>Total utility plant in service directly assignable</b>	<b>620</b>	<b>(202,199)</b>	<b>139,839</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>620</b>	<b>(202,199)</b>	<b>139,839</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		119,539	119,539 27
Fire Mains (344)			0 28
Services (345)		59,445	59,445 29
Meters (346)			0 30
Hydrants (348)		23,215	23,215 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>202,199</b>	<b>202,199</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<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>202,199</b>	<b>202,199</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>202,199</b>	<b>202,199</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			841	<b>841</b>	1
February			783	<b>783</b>	2
March			837	<b>837</b>	3
April			1,269	<b>1,269</b>	4
May			1,422	<b>1,422</b>	5
June			1,501	<b>1,501</b>	6
July			1,224	<b>1,224</b>	7
August			1,118	<b>1,118</b>	8
September			905	<b>905</b>	9
October			874	<b>874</b>	10
November			957	<b>957</b>	11
December			942	<b>942</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>12,673</b>	<b>12,673</b>	
Less: Water sold				9,605	13
Volume pumped but not sold				<b>3,068</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				356	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				107	18
Total volume not sold but accounted for				<b>463</b>	19
Volume pumped but unaccounted for				<b>2,605</b>	20
Percent of water lost				<b>21%</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.)				115	23
Date of maximum: 6/17/2003					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 9/26/2003					27
Total KWH used for pumping for the year				38,720	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-810 SECOND STREET	1	382	144	50,000	Yes	1

## 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 NO 1			1
Location	810 SECOND STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MIKAGER WELL & PUMP CO			5
Year Installed	1963			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	US MOTOR			10
Year Installed	1963			11
Type	ELECTRIC			12
Horsepower	40			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
Year Installed				23
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	UNIVERSAL TANK		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons (actual)	50,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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)	
A	D	6.000	10,440	0	0	0	<b>10,440</b>	<b>1</b>
P	D	6.000	2,400	0	0	0	<b>2,400</b>	<b>2</b>
A	D	8.000	5,289	0	0	0	<b>5,289</b>	<b>3</b>
P	D	8.000	2,568	0	0	0	<b>2,568</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>20,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,697</b>	
<b>Total Utility</b>			<b>20,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,697</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	0.625	139	0	0	0	139		1
M	0.750	7	0	0	0	7		2
M	1.000	47	0	0	0	47	18	3
P	1.000	1	0	0	0	1		4
M	1.250	1	0	0	0	1		5
M	1.500	1	0	0	0	1		6
M	2.000	1	0	0	0	1		7
P	2.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>18</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	191	6	6	0	191	11	1
0.750	4	0	0	0	4	0	2
1.000	13	0	0	0	13	0	3
1.250	1	0	0	0	1	0	4
1.500	2	0	0	0	2	0	5
2.000	1	0	0	0	1	0	6
3.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>213</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>213</b>	<b>11</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	157	16	1	1	0	16	191	1
0.750	1	2	0	0	0	1	4	2
1.000	4	5	0	1	0	3	13	3
1.250	0	0	0	0	1	0	1	4
1.500	0	0	0	1	0	1	2	5
2.000	0	1	0	0	0	0	1	6
3.000	0	0	0	0	0	1	1	7
<b>Total:</b>	<b>162</b>	<b>24</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>22</b>	<b>213</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	1
Within Municipality	44				44	2
<b>Total Fire Hydrants</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	42
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	4

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## WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

All adjustments in column (f) are reclassifying contributed assets to the Plant Financed by Contributions.

As required by Docket 05-US-105 we have reclassified contributed plant as follows:

Transmission & Distribution Mains (343) - \$119,539

Services (345) - \$59,445

Hydrants (348) - \$23,215

The method used to allocate these costs were as follows:

1. Historical records were examined back to 1994 to see what assets had been contributed over the last 9 years. This gave us an actual total of \$124,954 and is broken down as follows:

Transmission & Distribution Mains - \$66,298

Services - \$46,832

Hydrants - \$11,824

2. For the remaining balance of \$77,245 in the CIAC account, we used the 1994 beginning balances in the above three asset accounts and used that ratio of balances in these accounts to allocate the remaining amount in CIAC as follows:

Transmission & Distribution Mains - \$53,241

Services - \$12,613

Hydrants - \$11,391

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**WATER OPERATING SECTION FOOTNOTES**

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

If Adjustments for any account are nonzero, please explain.

All adjustments in column (f) are contributed assets from Plant Financed by Utility or Municipality.

As required by Docket 05-US-105 we have made the following entry to close out the Contribution in Aid of Construction Account (271):

Contribution in Aid of Construction (271)	Debit	\$202,199	
Accum Provision for Deprec on Contributed Plant (110.2)	Credit	\$76,360	
Unappropriated Earned Surplus-Contributed Plant (216.2)	Credit	\$125,839	

The method used to arrive at the accumulated provision for depreciation on contributed plant was as follows:

Step 1.

Contributed Depreciable Plant as of 1-1-03	\$127,386	
.	-----	= 37.765%
Total Depreciable Plant as of 1-1-03	\$337,313	

Step 2.

Total accumulated depreciation as of 1-1-03	\$202,199
Multiply by above ratio percentage	X 37.765%
.	-----
Total accumulated depreciation for contributed plant as of 1-1-03	\$ 76,360

2003 depreciation expense for Contributed Plant was calculated as follows:

Average balance of contributed plant accounts -	\$202,199
Composite depreciation rate used	X 2.52%
.	-----
Depreciation expense charged to account #426	\$ 5,095

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

General footnotes

Only four valves were operated during the year because the utility superintendent did not have time to do any more.